



ATTS NEWSLETTER

JAN - MAR 1999

104

EDITORS COMMENTS

The last issue of the Newsletter generated more mail than any other I have edited. I guess my threat to print my own material is paying off. Thanks to all of you who took the time to write, either with a compliment or to advise of a problem. After all, if you do not tell me that there is a problem I will not know. One of you did address a complaint to Merlin as editor. While I am sure that all of us (with the possible exception of Merlin) would have preferred that Merlin remained as editor, he left the job after issue #97. Any problems since then are not his fault, blame me.

Some of the newer members wrote concerning when dues were due and how much they were, when they should expect the next Newsletter, etc. Carl has included with his Financial Report (p.8) some of that information, as well as a reminder to those few of you who still owe dues. All members pay dues on a calendar year basis, with dues due at the beginning of the year.

I think Carl may be overly optimistic when he says that the Newsletter is published "quarterly," I would add "more or less." By that I mean you may not get one issue every three months, but you will get four issues a year more or less evenly spaced throughout the year. I aim to mail them near the end of the last month of the quarter. Sometimes I do better than others in meeting my deadline. If more than four full months have passed since you last received an issue, then you might be concerned that you did not get your issue. If less than four full months have passed, it is likely I got burried at work and have not sent it out yet. This is largely the result of having an amature editor who must work elsewhere for a living. Your patience is appreciated.

I have included Merlin's article on Ingwersen Box borders and some of the catalog supplement sheets on boxes and wrappers. Mike Patton (R-514) sent some OK material, including what appears to be a new wrapper, so Merlin is modifying that sheet. I decided to save the extra postage and mail the other sheets with a future issue. More on Mike's OK finds will appear in a future Newsletter.

SHOULD ATTS GO ON LINE?

Tim Davenport (H-9) sent along the article about ATTS going on line and Robert Frye (R-521) sent a letter with similar sentiments. Mr. Frye even offered to post an application form for ATTS on his web-site. They are probably right that this is the future, it may even be a replacement for the Newsletter. I do not know that either had in mind replacing the Newsletter with a web-site, but that seems to me to be a logical progression. As editor, I do not mind being put out of a job for the good of ATTS. However, it might be some years in the future before the internet replaces the Newsletter, especially, as Carl mentioned, there are members not on line and who may never be. Your editor does not believe he is the person the lead ATTS into cyberspace. He is waiting until after Y2K does its thing, the costs to continue to decrease, and the "Beta vs. VHS" factors to play themselves out before he upgrades his equipment to be able to go on line. He hopes his old clunker survives until all those factors are resolved. It is not so much that he is a Luddite, as he has used more up to date equipment at the library and his father just bought a new system, which the editor has played around with, so the editor can appreciate the potential. Personally, the editor thinks much of the new Microsoft software is more trouble than it is worth, and would benefit considerably by having a decent manual. (I can hear the Microsoft police pounding on my door even now.) But I am sure it is like any other new thing, it takes time and practice to get used to it.

There are other issues to consider, like legal ones. For example, I understand that Merlin assigned the copyright for M&D to the publisher in exchange for printing it at no cost to ATTS and a discount for the members. I also understand that we are limited in how soon we can do a revision of it. I suspect that we would be in breach of the agreement if we were to put the book on the net, or even part of it.

I passed Mr. Frye's offer on to the other board members and have yet to hear back from all of them. If anyone has an opinion on whether ATTS should have a presence on line (or on any other matter) please send it to me.

Going Digital?

Some thoughts on the future use of computer technology in relation to sales tax tokens

My parents acquired a computer in the past year. You don't know them as well as I do, but I figure they make a pretty good two-person indicator that computer technology has finally made the transition from a young technologically-oriented elite to the daily lives of mainstream America. Keyboards and monitors aren't just for 20 year old engineering students any more...

Millions and millions of American homes now include a computer alongside the telephone, television set, compact disc player, videotape recorder, and other conveniences of everyday life. Thousands more families are being added to the ranks of computer owners each and every day. If one picks up *Coin World* or *Numismatic News*, one is immediately struck by the first ventures into electronic commerce making its presence known. While the conversion to electronic business remains in its infancy, the trend is clear: more and more business will be conducted by electronic means.

I don't think I need to waste too many words making a case that home computers will become ubiquitous over the next decade. If you don't own one yet, you should and you probably will. The question arises: how does this relate to collecting sales tax tokens?

I can think of three primary ways that computer technology can and should be incorporated into our particular branch of numismatic science. **Email** is the most obvious. ATTS should begin to compile and publish addresses for electronic mail for its members. Virtually instantaneous and essentially free with the purchase of monthly internet service, email opens the possibility for multi-party discussion of relevant issues, the circulation of want lists, and so on. Communication becomes possible not just from the central newsletter editor to the membership, but also from member to member.

A centralized, searchable **site on the world wide web** should be constructed to allow non-specialists quick and easy access to tax token related knowledge. Point-and-click "What You See Is What You Get" software for the

construction of web pages is inexpensive and relatively easy to master. I have been able to get a fairly elaborate web page for my record label up and running in six weeks of occasional effort. The software cost me \$100, the site was posted as a free part of my monthly America On Line subscription. There is absolutely no reason that ATTS can't do something similar.

The prospects for **electronic publishing** are breathtaking. Digital photography, advances in scanning technology, and the advent of inexpensive and easy to produce recordable compact discs makes publishing a whole new ballgame. While there is definitely something to be said for good old fashioned paper-and-bindings, many publications in the future (especially for relatively tiny niche markets such as ATTS) will take the form of compact discs—either as self-contained "web pages" on a disc that are accessible with any web browser or as documents reproduced by means of Adobe Systems' Portable Document Format, which may be perfectly viewed on any computer regardless of installed fonts as long as the computer has access to Adobe's free Acrobat Reader program.

If the "press run" of an electronic document on a compact disc expands to 1000 copies, prices plummet. My hobby these days is making 7" vinyl records and compact discs—the latter can easily be made in lots of 1000 for something on the order of \$750 plus packaging. \$1200 would be very top end for such a project—try composing film for a book for that amount, let alone the cost of printing!

Incidentally, electronic publishing allows for the use of color, a long-running need for the study of color varieties. Admittedly there are a whole set of color replication issues to be resolved on a computer monitor just as there are on a printed page, but the possibilities are bright.

I don't have any concrete proposals for ATTS at this point, I just wanted to raise these issues and hopefully initiate some sort of initial discussion on these matters.

Who has a computer? Who wants to use it?

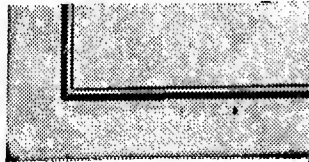
— Tim Davenport

BORDERS ON INGWERSEN BOXES

Merlin K. Malehorn L-279

Several issues ago, Marc Duvall reported a Utah Ingwersen 1 mill box with plain lines as the border, and raised a question as to whether it was one of a series. Based on all the information I have in my files, it appears that the Ingwersen inscriptions have three different borders. (Some of the information has not yet been published in Catalog Information Sheets, but will be eventually.)

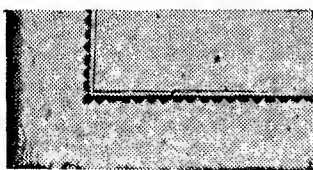
The first design, which I call "plain line," consists of a double line, the outer of which is much stronger than the inner. This is what it looks like:



The second design, which I call "florets," consists of a line of floral decorations. It looks like this:



The third design, which I call "scallops," has a thin inner straight line, and an outer line of quite small scallops.



I have no idea of the order in which these appeared, although I suspect the plain line was first because it's the most common; scallops is least common, so it may have been last. It is possible that each design was the subject of a series - that is, if the state was issuing 1 mill, 2 mill, and 5 mill plastic tokens, perhaps there was one design in use for all three boxes. It is also possible that one or two of the box designs was used to provide replenishment of tokens of specific value only.

Where do these designs appear? Here's a listing, based on the information I have in hand. If you have more information, send it over.

ALABAMA

florets:

- 1 mill - unknown
- 5 mill - black print

MISSISSIPPI

plain line:

- 1 mill - black print
- 5 mill - light blue print
- " - dark blue print

MISSOURI

plain line:

- 1 mill - red print
- 5 mill - green print

florets:

- 1 mill - unknown
- 5 mill - black print

NEW MEXICO

plain line:

- 1 mill - Prussian blue print
- 5 mill - black print

UTAH

plain line:

- 1 mill - green print
- " - black print
- 2 mill - unknown
- 5 mill - black print

florets:

- 1 mill - unknown
- 2 mill - black print
- 5 mill - black print

scallops:

- 1 mill - green print
- 2 mill - unknown
- 5 mill - black print

WASHINGTON

plain lines:

- value 1 - emerald print

florets:

- value 1 - emerald print

scallops:

- value 1 - unknown

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Oklahoma

Mike Florer (Gettysburg, PA) writes that he was at a local antique shop and bought what he thought to be OK-O1. When he got home and looked at it, he discovered that the sticker was on OK-S18 rather than on the expected (and in the catalog) OK-S17. So now we have Swalwell's sticker on another token. Not too surprising, considering how many S18's Swalwell must have had. I got three bags, about 1 dry quart size each, from his son about the time Irv died. S17, on the other hand, is not easy to find.

Osborne

Mike also reports that he ran across another Osborne advertising token on a dealer's price list. It's described as follows:

Obverse: THE OSBORNE REGISTER CO.
Makers of Coins, etc
Reverse: The House of Coinage (building)
Brass, 33 mm.
Dealer's asking price: \$9.00.

Bob Slawsky's Auction 63, closing February 24, listed three Osborne tokens, one of which is almost the same as Mike's reported token, except it is listed as gilt and 29 mm. The other two include one that has the same obverse but a blank reverse, and one that has THE HOUSE OF COINAGE (bldg) WM WINTER, REPRESENTATIVE, DAYTON, OH // ABRAHAM LINCOLN (pict), as inscriptions, gilt, 35 mm.

I wonder how many different advertising tokens Osborne may have produced? They aren't really common, but I see something every so often in some dealer's mail bid sale. I also see Green Duck, Los Angeles Rubber Stamp Company, Whitehead & Hoag, and others from time to time. This might be an interesting sideline for tax token collectors, although I know there are individuals who specialize in die sinker's tokens, so there's some competition out there.

Ohio Sales Tax Receipts - Colors

Newsletter 103 included an article about experiences with these tax receipts, including some comments about the difficulty of matching colors. I sympathize! At the risk of "preaching to the choir," I thought I might comment. Please do not misunderstand. I'm not criticizing anyone who finds sales tax receipts in shades other than given in the catalog - it's just that the article reminded me of something I've mentioned in the past but maybe bears repeating now.

When Tim and I did the catalog, I had trouble of the same nature with these stamps. One problem was that single receipts, or maybe six or so fastened together, or those that may have been or are on the outside of a pack of 100, may have been exposed to a lot of environmental factors over the five or six decades of their lifetime. Those that had been "hidden" in some collector's holdings for most of those years may not have been influenced as much as those which had water or other substances spilled on them, or otherwise were "mistreated." With regard to the consumer's half, particularly when it is by itself, the color may be questionable when classification is being attempted. Of course, receipts with both halves that are in the middle of a pack of 100 should be closer to the intended color, although even in this case there has been ample opportunity for the chemicals in the paper and the chemicals in the ink to have an effect on each other. Then, too, the several companies that printed the receipts may have used ink that just slightly differed from that of others. Basically, the different environments in which the receipts basked for several decades is a matter for consideration when one is trying to match colors. What I had to do with colors in the catalog was to go with what seemed at that time to be the most common. But I'm not at all surprised that there might be some different colors or shades.

Patterns vs. Curiosities

I've commented on this before, but it may be time to remind ourselves again.

In the catalog I used the word "Pattern" rather loosely. I put into that category just about anything of which there might be only one or two known. For example, Utah's regular 5 mill aluminum tokens might have a star punched out in the center, but there is one with a square punched out.

Over the past five years, as more collectors are reporting what they have or find, more of these "off-metal" or "off-color" (or otherwise "off-") have been reported. For example, it's quite possible that the manufacturer accidentally had a copper sheet in with his brass stock, and so we get a few copper tokens in a series that is mostly brass. In other words, we don't really know that these "off-metal" or "off-color" or other oddities are deliberate patterns. Frankly, I think I should have called them curiosities from the very beginning, and then upgraded them to something else when there is proof they are something other than curiosities. So, bottom line - some of the patterns in the catalog are probably better viewed as curiosities, and other "one of two of a kind" discoveries should probably be viewed the same way.

Louisiana S3 Arrowhead

Alpert's latest mail bid sale included the arrowhead Louisiana S3. We've known about its existence for some time, but could not locate it. The catalog comments on it on page 119. I've seen a

picture of it, finally, and we'll put out a Catalog Supplement Sheet so you can all see it. I don't know if it's an accident, deliberate, a double-punch, or what. The arrowhead looks somewhat like it might be a double-punch, but the way it lines up in the center of the token almost looks like it was deliberate. Meanwhile, here's an enlargement - my apologies for the quality of the reproduction.



FOLLOW UP

In Newsletter #102, p.6 Merlin had an article about a West Virginia "Sales Tax Token," a 3c scrip token given in change on the tax collected on a sale. Mr. Walter Caldwell informed us that lot 140 (the piece in question) sold for \$106 at his August, 1998 sale.

EDITOR WILL SPEAK AT SEATTLE COIN CLUB MEETING

Marc J. Duvall, Editor of the ATTS Newsletter, will speak on sales tax tokens, especially the private issues of Seattle during May, 1935, at the April 15, 1999 meeting of the Seattle Coin Club at 7:30 p.m. The meeting will be held at the Masonic lodge at 1608 4th Ave. W. in Seattle, WA (across 4th Ave. W. from the Queen Anne Branch of the Seattle Public Library). He expects people will be staying away in droves. Should any of you be in the area and willing to risk terminal tedium feel free to drop in.

OHIO: TAX EXEMPTION CERTIFICATES

Fred Robinson R-273

(In Newsletter 103, Merlin Malehorn had a short article about a Loose End, namely Ohio Tax Exemption Certificates, about which not a great deal is known. This is a response by one of our members.)

Tax exemption certificates were a form provided by the State of Ohio to anyone with a vendor's license. The person filing for no tax payment could do so for one of two reasons. One reason was that he was going to re-sell the product. The other reason was that you were clergy and/or a non-profit charity.

The form was to stay on file. It was used in reporting your total sales to the state for sales tax collection. That is to say, on the form was a line for the exemption sales total.

Today each person with a vendor's license who is re-selling material purchased has a calling card sized certificate to show the vendor of the material being purchased. These cards are numbered and the vendor records the sales tax total to the exemption number.

An example: Say I go to an auction to purchase items for my brother's computer store. When registering, I show the card as his representative. However, on any items purchased for my use, I must either pay the sales tax or obtain a second buyer's number.

In the days of tax receipts you made a quarterly return for tax collected. You remitted the tax collected with your report.

The receipts were purchased from the County Auditor. You were given a discount for being the agent; I can't remember the exact percent. The Auditor got a percent from being the agent, also. You showed your vendor's license at the time of purchase and a record was made of tax purchased. You sent a copy of the sales slip along with your quarterly report.

Sorry, but I don't have any illustrations.

ADVERTISEMENTS

WANTED: Your Classified ad. Each member is entitled to a free ad. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with new ads (so far not a problem).

WANTED: Reference books on tokens, single volume or entire libraries. Write with titles and prices desired. I especially need British token references. R. Harnishfeger, RR2, Box 94, Mill Hall, PA 17751.

WANTED: Ohio sales tax punchcards; non-Ohio sales tax paper items; paper scrip (coal, lumber, depression, prison, etc.) and scrip-related items; trading/gift stamps; premium coupons. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043.

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

COLLECTOR needs IL metal provisionals: Mercer Co. (L 61A), Moline (L62A, L63Ac, L63Bb, L63Bc), and Rock Island (L68Ab, L68Ba, L68Bd, L68Db). Also most paper or cardboard issues. Contact Don Thannen, 309 Denyon Drive, Springfield, IL 62704.

NOT NEW collector needs common & semi-rare tax tokens to expand collection. Please send list & prices to Roy Eggert, 24821 Nickelby Dr., Damascus, MD 20872

FINANCIAL REPORT

NOVEMBER 30, 1998 - FEBRUARY 28, 1999

Balance 11/30/98	\$ 596.81	Income (1/1-1/31)	
		Dues & Donations	609.00
Expenses (12/1-12/31)	0.00		
		Balance 1/31/99	\$ 744.93
Income (12/1-12/31)		Expenses (2/1-2/28)	
Dues	16.00	Postage, etc.	1.88
Balance 12/31/98	\$ 612.81		
		Income (2/1-2/28)	
Expenses (1/1-1/31)		Dues & Donations	102.00
Newsletter	151.02		
postage, etc.	0.86	Balance 2/28/99	\$ 845.05
Trans. to Pres. acct.	325.00		

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape thanks to the donations of several members. With normal expenditures we should have no problem meeting expenses for the coming year.

DONATIONS: Donations this year are \$97 Thanks to Wilbur Armstrong, Richard Blaylock, Pascal Brock, Roy Eggert, Thomas Esker, Robert Frye, Ellen B. Gates, Clarence E. Glenn, Kenneth L. Hallenbeck, Richard E. Lane, Jeffrey H. Lipsky, Charles M. Luce, Robert J. Quinn, Lewis G. Roberts, Brian A. Smith, Harvey L. Thamm, and Donald P. Thannen for there donations. All the donations are appreciated very much and help keep us from needing to raise the dues..

ORGANIZATIONAL REPORT

30 November, 1998 — 28 February, 1999

NEW MEMBERS: George Conder

REINSTATEMENTS:

DROPS: Fred Robinson

MEMBERSHIP (Feb 28) 108

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
 Marc J. Duvall, *Editor*; 1621 Bigelow
 Ave N; Seattle, WA 98109

Membership is \$8 per calendar year or \$160 for Life Membership. Sends dues to the treasure: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

Check Your Mailing Label!

If there is an "x" (or a number) on your mailing label that means that you are "paid up" for 1999. If there is not an "x" AND there is a red mark on your mailing label, then you are not paid up for 1999. (This is as of 28 Feb., 1999.) You need to send Carl Cochrane your dues (\$8) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

APR - JUN 1999

105

ADVERTISEMENTS

WANTED: Local Classified ad. Each member is entitled to a free ad. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with new ads (so far not a problem).

WANTED: ANY and ALL uncirculated or near uncirculated Missouri S-1, S-2, S-3, or S-4; 42mm Milk Cap tokens. Any lots considered from 1 to 1,000 tokens. I will pay top prices for these tokens or will entertain trade opportunities. Please contact Bob Frye (R-521) PO Box 520962, Independence, MO 64052-0962 or e-mail at taxtoken@microlink.net

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malchorn and T. Davenport, \$39.95 + \$2.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

NEW ATTS member would like to trade for or buy IL provision-als. Have to trade IL-21 Effingham (as new) ship one for one. Limited. Also need: bi-metal, saloon, and ferry tokens. Please offer. George Conder, PO Box 5334, Terre Haute, IN 47805, e-mail: gfcon@gtc.net

COLLECTOR seeks provisional, anti-tax, and other tough issues. Please contact John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165

I NEED WA-3 10 cts. or less yellow background series "C"-1935 issue. WA-7, A1, 22.5mm, 1946-51. UT-2A 1 (mill) A1, no design around center. MO-3A 5 (mills) gray plastic 1943-61

TRADING my duplicate sales tax tokens for the many common and rare tokens I need. Also buying and selling tokens, and interested in trading my coins and sets from my fixed price list for sales tax tokens I need. Please write Mike Strub at 3630 Brookdale Lane, Waterford, MI 48328-3516 or e-mail me at promethium@aol.com with "coin" or "token" in the subject line. Thanks!

EDITORS COMMENTS

This issue is out later than I had hoped (surprise), but I was hoping for something to arrive that so far has not. But my nephew (little Atilla) and his family did. I do not remember ever having that much energy. He has expressed a numismatic interest, although that may be just his hope to sell my collection and buy "stuff." If so, he will be sorely disappointed when he finds all the tax tokens -- can't get much "stuff" for them. Anyway, now that I have recovered somewhat here is No. 105.

The discussion about ATTS going on line that appeared in the last Newsletter generated some response. No one was opposed to the idea in general, but the advice was to go slow. The Board agreed to accept the generous offer of Robert Frye (R-521) to post an application form for ATTS on his web-site. The consensus was that we keep the Newsletter as it is for now. Your editor visited Mr. Frye's web-site and found it interesting. His web-site is located at <http://www.microlink.net/~bob/taxtoken.htm>. John Ostendorf also wrote to say he has a web-site (<http://vip.hpnc.com/~johnoste>). Your editor also visited that and found it interesting as well. Both members invite everyone to visit their sites and to provide comments, if they so desire. Our Secretary, Carl Cochrane, whose address appears on page 10 hereof, has offered to collect the e-mail addresses of those members who wants to supply them. Your editor has held off publishing the list of members and their addresses to see if anyone wants to supply their e-mail addresses. Those who do will have theirs included with that list in the next issue. (What power the editor has to make such weighty decisions.) Should anyone else want to post the ATTS application feel free to do so. The Newsletter copyright belongs to ATTS, we would like to know what part you want to reproduce before you do it so we have some control over what is going out in our name. As a matter of courtesy you should always get permission before you put anyone's address or other personal data on line.

Bob Frye has volunteered to revise the rarity ratings for STTs and make the results available in future Newsletters. You may respond anonymously to his e-mail address above, or his address in his classified ad in this issue.

Carl informs me that David Gladfelter (R-281) donated some of the back issues of the Newsletter from 1971-1979 to us. Thanks David! Carl says any member who sends him enough money (or stamps) to cover postage both ways can borrow some or all of them. Carl's address is located on page 10 hereof.

I am always looking for more copy, so feel free to send yours along. If you send a copy of an article from another publication, please include enough information so that I can write to the author/publisher and get permission to reproduce it, or at least credit the source if I decide to prepare an article from it. You need not ask permission first to prepare an article, if it interests you it will probably interest others. Send me something that does interest you, and someone else is likely to respond. No two of us have the same interest in everything, so if you do not send something, I will have no other option but to print what someone else sent, which may be something you have little interest in.

There have been some inquiries regarding publications ATTS has for sale. The following items include postage. Make the check payable to me (and send it to me, not Carl, that will be the quickest way):

Back issues of the Newsletter, complete set, unbound (you can put them in 3-ring binders)	\$105.00
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Catalog supplement sheets (except color), all pre-1999 issues	7.50
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(individual issues of the above two items can be ordered,
please contact me with the specific items you are
interested in for a price quotation)

Catalog supplement sheets, 3 color sheets of red, green, and grey MO, UT, and WA plastic tokens, plus 2 pages of text	6.00
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Collecting Sales Tax Tokens: An Introduction (by Merlin K. Malehorn and Tim Davenport).	4.00
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(This booklet is for beginners and those who do not want
information in great depth. They make wonderful
Christmas presents at coin club meetings and for
young relatives.)

Reprints:

Historic Catalogs and Lists. Over 250 pages from 15 dealers (comb bound)	25.00
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The Numismatic Scrapbook Magazine	8.00
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The Numismatist	5.00
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TAMS Journal	4.00
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The Malehorn & Davenport book is available through the publisher
(see the classified ads). This is the "bible" and the essential
reference for the series. The two sets of catalog supplement sheets
(available above) reflect new items, etc. uncovered since M&D's
publication. It is the most complete listing of tax tokens and
related items available.

Dr. William Mira has graciously consented to let me reproduce a
chapter from his book dealing with the New Guinea head tax tokens,
which appears in this issue. I have slightly modified it to better
fit our pages. Jerry Schimmel had some of the tokens in his sale
last fall, so I inquired of him if he had any information about
them as almost nothing appeared about them in previous ATTS News-
letters. He put me in touch with Dr. Mira. So thanks again to
both Dr. Mira and Jerry.

FROM COWRIE TO KINA

The Coinages, Currencies, Badges, Medals, Awards
and Decorations

of

PAPUA NEW GUINEA

Dr. William J. D. Mira

Published by

SPINK & SON (AUSTRALIA) PTY LTD.
1986

CHAPTER 21

THE HEAD TAX DISCS OF THE MANDATED TERRITORY

These badge like pieces with lugs or holes for suspension are neither medallion nor a form of currency, but as they are more allied in structure to the former, they can, with some licence, be included as para medallion items.

German Administration 1884-1914

The "Head Tax" system was first instigated under German Administration on New Britain by an ordinance dated 18 March 1907 and was applied in proclaimed tax areas to all male New Guineans over 12 years of age and fit for work. The annual amount to be paid was initially five marks but was later varied in different areas at either five, seven or ten marks. Exemption was available to those who were indentured labourers and those who had worked ten of the previous twelve months for an employer of European status. Payment was made in cash or in labour for the "general" good — one week's work was equated as one mark. In the earliest period this equivalent was fourteen days.

The system had distinct advantages to the planters — New Guineans were encouraged to work in return for cash in order to pay their tax — it was also supposed to encourage the production of cash crops, e.g. copra and vegetables. As the development of an Administrative District increased so did the amount of the levy. In the Kieta area, in 1909, the tax rate was five or seven marks depending on the affluence of the district, for New Ireland in that year it was ten marks.

Poll or Head Tax Collected in German New Guinea (From The Annual Reports of New Guinea Colonies)

	Marks		Marks
1903	21,000	*1909	126,000
1904	30,000	*1910	224,000
1905	43,000	*1911	254,000
1906	56,000	*1912	303,000
1907*	106,000	*1913	360,000
1908*	118,000		

* Includes the Island Territories of Nauru, the Carolines and the Marianas.

307

The Australian Military Occupation 1914-21

The occupation of the German New Guinea Colonies by the Australian Naval and Military Expeditionary Force in 1914 saw very little change in the basic administration of the region.

The method of head tax collection under the Australian Military Occupation was covered by instructions issued in 1915. The collector was to be a "responsible officer". Native police went to the village and informed the village chiefs (Luluais) that the tax collector was on his way and that on a specific day every man liable for taxation must be present with his money. Some villagers, particularly if they were not on the census, 'went bush' and were never levied. The early tax rates were identical to the German, i.e. five, seven or ten shillings. The officer also had fairly free powers to waive the payment if he saw fit.

Administrative patrolling, at least in the early years of both administrations, was probably as much concerned with the gathering of "Head Tax" as it was with the supervision of village conditions and grievances.

In 1919 the AN & MEF collected £20,970 and in 1920, £11,200. As the taxable population in both years was about 70,500 it can be seen that in 1919 the amount paid was five shillings per head whilst in 1920 it must have averaged only three shillings. The system worked against the indentured labourer in many instances, although exempt from tax by law. When he returned to his village he would be obligated by clan ties to help pay the amount due by other members of his village. Under the German Administration the Head Tax had been collected by the chief (Lulua) who was allowed to deduct 10% for himself in lieu of salary. Although no evidence has been traced, one can assume that if a receipt was issued it was of paper, along with a record in the village book.

The Australian Mandate 1921-42

With the beginning of the Mandate period the tax was fixed at 10/-, a figure which was maintained until the Japanese invasion in 1942. This was covered by the Native Tax Ordinance of 1921.

Specific exemptions listed by the Australian Administration were:

- (1) Natives serving under indenture
- (2) Natives sick or otherwise incapacitated
- (3) Members of the Native Constabulary
- (4) Village officials (Luluaes, Tul Tuls-Assistants to Chiefs, Medical Tul Tuls and native teachers)
- (5) Native students at missions or government schools
- (6) Natives who had four children by one wife.

It was with this administration that the metallic discs first came into use and there is evidence that they were used from its very beginning.

308

District Officer Townsend records on a patrol made in January/February 1922:

"I was sent out to do a three day sweep, being provided with a book in which were listed, in village after village, the names of those who had paid the year before, together with the names of youths expected to pay in the current year. I was also given *metal discs* which acted as receipts and a tin box for cash... the general idea was that every able man paid a tax of ten shillings".

Again in 1927 he noted the use of "Metal Tax Discs" and the context implies that they were in continuous use during the intervening period. Positive proof of the disc's early appearance is to be found in the 1922-1923 Report to the League of Nations where, under expenditure, is found the following: "Stores and Head Tax Discs = £713.10.5".

Head Tax for the year 1936-37 was £21,859 and in 1939-40 the amount collected was £20,025. From this we can imply that 40,000 persons paid. The annual collection during the Mandate period averaged close to the above amounts which means that in the twenty year period some 800,000 discs would have been issued. One would expect therefore, that the discs would be very common, such however is not the case. The scarcity of these receipts is probably explained by the following account given by J. K. McCarthy in his book, *Patrol Into Yesterday*. He says of the period about 1936 in the Sepik area:

"In return for the tax he (*the Patrol Officer*) handed out a receipt in the form of a metal disc. The metal was soft and could easily be melted down and frequently was. The more 'civilized' taxpayers were even known to transform the receipts into knuckle dusters and similar nasty objects and there was one instance of a tax collector later being injured with one of his own receipts at the hands of an irate taxpayer. But the Administration persisted in the use of them. Among tax I had collected from time to time were shillings of the reign of George III and George IV, and God knows how long they had been hoarded".

Not all discs would have been used for such dastardly deeds, but metal was prized by the villagers and had many uses apart from its original purpose.

The method of collection remained the same — the "Village Chiefs were notified", the Patrol Officer arrived, monies and discs changed hands. At the conclusion a paper receipt was given to the Luluai covering the total amount collected in the village. The paying of tax became a matter of pride and status in some areas — the Manus people boasted of the amount paid by their villages, whilst the Kwoma, in 1937, demanded to be taxed to distinguish themselves from the "untaxed bush Kanakas".

309

Former District Commissioner H. Nial has told the writer that the last time he used metal discs was in the year 1941.

RECEIVED from Natives of Uluwuvu the sum of one pound 10/- Pence for Head Tax 1939-40 Shillings

D. H. PALMER, GOV. PRINTER.
Form No. 54. R 3078

M. J. M. J. Director of Public Works.
Department or District.

Paper receipt issued to the Natives of Uluwuvu village on 10/2/1940. The amount of five pounds indicates that ten men were liable for tax. Each would have been given a metal tax disc.

(G. Sindary).

15

Post World War II

In the Post-war era large subsidies were poured into the Territory as part of Australia's commitment to the region. In 1952 this amounted to £5 million and by 1962 was £17 million. In 1957 a "poll tax" or personal tax of £2 per annum was levied on all native men over the age of 18 years — reduction or exemption applied in certain areas. A paper receipt was given for the amount collected. With progress to self government in the 1960's and 70's the well known form of western levy was instituted, income tax.

The Head Tax Discs

All are in aluminium and have a diameter of 35 mm. Three separate types have been seen, each bears the legend:

TERRITORY OF NEW GUINEA / the date / HEAD TAX / 10/-.

Type I

This has an attached, pierced, suspension lug and a crown in the upper central field just under the lug. The only date seen is 1925-6.

(G. D. Dean)

Type II

This also has an attached, pierced, suspension lug but the crown no longer appears. The disc is of a higher quality of manufacture with larger clearer legend and a raised rim. Dates are continuous from 1926/7 to 1930/1.



Type III

This is generally similar to Type II but the suspension lug no longer appears; the pieces are crudely held at the top. When they were delivered to the district officers they were not pierced. (Personal communication, H. Niall 1978)

Discs for all years of the Mandate have not been confirmed but it would seem that they were struck on an annual basis and that all year dates should exist. It has been suggested that the two dates on each disc may have been intended for its use in either of those years but this is not borne out by surviving receipts. The use of two years on the discs is explained by the accounting system in use — the financial year began on 1 July of one year and finished on 30 June of the next.

Manufacturer

All the discs seen by the writer are uniface but one is reported which bears a small incused AMOR on the reverse. An extensive search of this Sydney company's records has not been productive of any proof that it manufactured the pieces. However, as the orders were from a Government Department and the discs dealt with and mention "money", the dies may have been returned to the Government when each batch had been produced. This would obviate an illicit striking and an illegal gathering of tax.

311

The type II pieces with the attached suspension loop are almost identical in structure to the TERRITORY OF PAPUA-VILLAGE COUNCILOR badges used in the 1920's and produced by Millers of Sydney. This firm also has no surviving records indicating its involvement in the disc's production.

(continued p. 7)

Rep. 50	TERRITORY OF PAPUA AND NEW GUINEA	Form 8
Native Local Government Councils Ordinance 1954-1960		
TAX EXEMPTION	B 76944	
N.L.G.C. of		
Name		
Village		
Exemption Period		
Reason		
Date		
Authorized Officer		
Rep. 50	TERRITORY OF PAPUA AND NEW GUINEA	Form 8
Native Local Government Councils Ordinance 1954-1960		
TAX EXEMPTION	B 76944	
Native Local Government Council of		
Name		
Village		
Period for which exempt		
Reason for exemption		
Date		
Authorized Officer		

Tax exemption certificate used during the mid 1960's period of Native Local Government Councils.

Native Head Tax

Mandated Territory of New Guinea
Covering the period 1921-1940 and compiled from the Reports to the League of Nations. The first of these reports covered the year 1921-1922 and the last was presented for 1940-1941, World War II causing their cessation.

1921-1922 = £20,545;

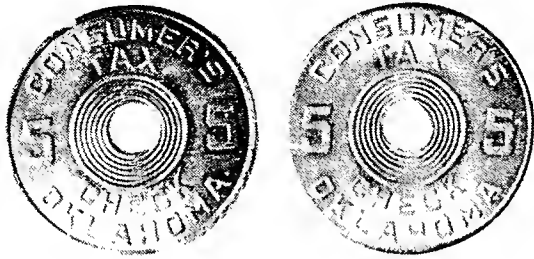
1922-1923 = £21,550

	1923/1924	1924/1925	1925/1926
Rabaul	£ 4,228	£ 4,535	£ 4,237
Kavieng	3,064	2,907	2,850
Kieta	3,238	3,325	1,994
Madang	1,876	1,752	2,654
Namatanai	2,277	2,042	715
Manus	1,459	1,631	1,757
Aitape	1,984	1,709	1,288
Morobe	942	956	1,106
Talasea	1,029	1,857	1,545
Gasmata	1,351	1,316	753
Sepik	—	70	55
	£ 21,448	£ 22,100	£ 18,954
312			
1926-1927	£ 14,365	1934-1935	£19,085
1927-1928	19,275	1935-1936	19,641
1928-1929	20,595	1936-1937	21,859
1929-1930	24,823	1937-1938	20,481
1930-1931	22,764	1938-1939	21,417
1931-1932	23,271	1939-1940	20,025
1932-1933	22,069	1940-1941	21,785
1933-1934	23,610		
Total for the 19 years ...	£419,662.	0.	0.

OKLAHOMA - A COPPER FIND?

Tom Holifield L-327

(Merlin Malehorn's note: Tom Holifield (Alderson, WV) wrote to me about an Oklahoma token that he has come across. It appears to be OK-S2, the CHECK/CHECK brass five mill token, but it seems to be copper. His efforts to gather more information were interesting, and so I've turned them into an article.)



OK-S2

I recently bought a large junk box of sales tax tokens from a dealer. Most of it was of course the common issues, but one piece from the junk box caught my eye. Although it appears at first glance to be OK-S2, I believe it to be an Oklahoma pattern or error, because it looks like and seems to be made of copper.

I checked the specific gravity (not very scientifically, on my kitchen table) and came up with a figure of 8.141. That is close to the specific gravity of copper, which is 8.92.

I decided to take the token to the local high school chemistry lab. The kids had a field day, finally having a practical use for their study. The entire class weighed the token and got a range of specific gravity of 7.9 to 8.2. We all agreed that this token is approximately 90% copper. I don't remember a lot of my high school chemistry, but I know that most brass is an alloy of either tin or zinc, both of which are heavier than copper.

Most commercial copper plates or sheets are about .900 pure (impurities not classified). If Osbourne Register Co. used common sheet copper, it was probably comparable to this token in fineness. Considering what we know about sales tax tokens there probably were no specifications as to purity of the planchets used.

Is this a pattern or an error? I can think of no copper issues from Osbourne Register, with the exception of the Arizona sales tax tokens, which were made after the OK tokens. If the bidding process in the state of OK required samples, would Osbourne have made tokens of several metals, perhaps to determine the most economical? Brass, on the other hand, was readily available, as Osbourne did produce brass tokens for various companies during this time period. Is there an S1 somewhere in copper, or an S2 in zinc?

(Continued from p. 6)

Thus, in the first twenty years of the Mandate a sum of £419,662 was collected; with a disc for each 10/-, the number issued should be 839,324. This total would be marginally lower as occasional reports occur where, due to varying local conditions, the District Officer only collected 5/- per head. It may be assumed that in these instances a disc was not issued.

It is also recorded that Head Tax monies were not utilized for general administrative purposes but went into the Native Welfare Fund which was concerned with the maintenance of schools, hospitals etc.

EDITOR SPOKE AT SEATTLE COIN CLUB MEETING

Marc J. Duvall, Editor of the ATTS Newsletter, spoke on sales tax tokens at the April 15, 1999 meeting of the Seattle Coin Club. He believes it went well as no one threw anything at him (or at least their aim was way off), and none of the audience injured themselves falling out of their chairs after dozing off. Alas, he does not think he made any converts to the cause, although he did get a couple of questions indicating some interest.

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Cousins

I noted in Bob Slawsky's Auction 65, which closed May 26, another one of the occasional tokens that have the word "tax" on them, but not "sales tax." Here's the report from his auction list:

Seymour & Blair (both pict) 1868

General Amnesty, Uniform Currency, Equal Taxes & Equal Rights *brass, 28 mm.*

This obviously is a political piece. The subjects on the reverse were "hot button" topics immediately after the War Between the States.

Token Makers

In the same auction list, there was a separate section titled "Token Makers Tokens." In it were 25 entries. Among the items listed were tokens by Scovill and by Green Duck Co. I didn't see any by Osborne, which is a little unusual.

Illinois

Nick Sapone (Wanchese, NC), one of our newer members, writes that he has come across one of the Illinois square sales tax tokens with the two faces rotated a quarter turn from each other. I've not previously seen one of those, but I have seen perhaps a dozen that were rotated half-way around, i.e., 180°.

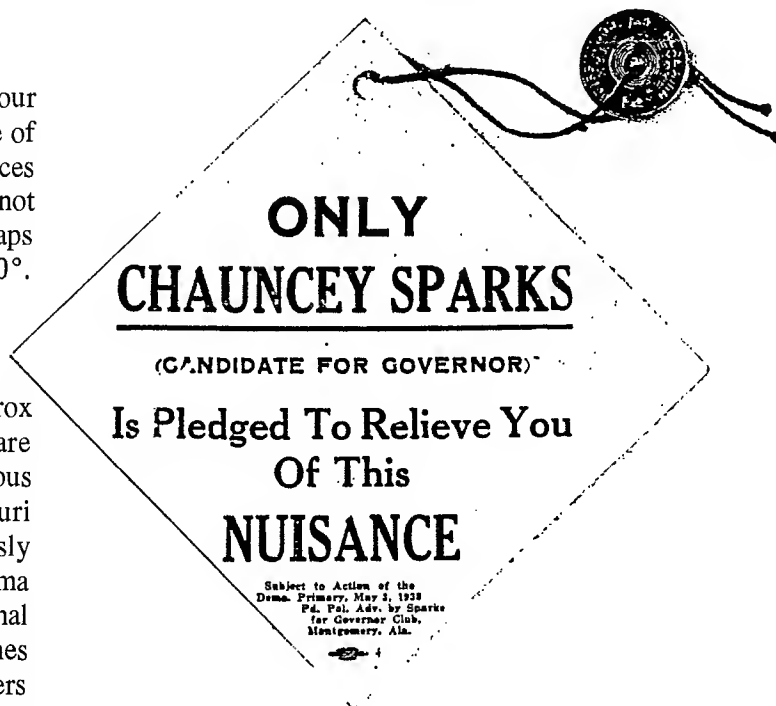
Boxes and Wrappers (Rolls)

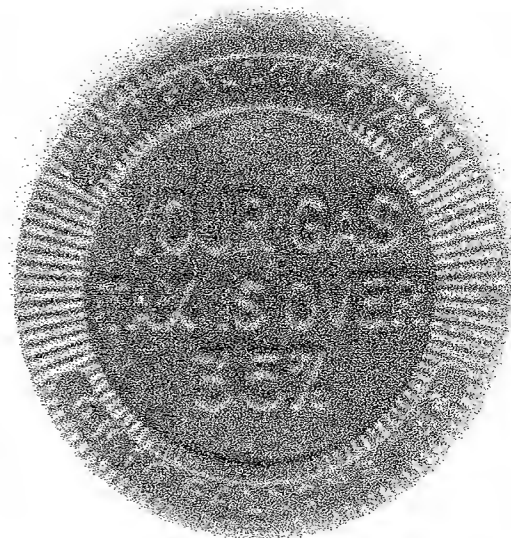
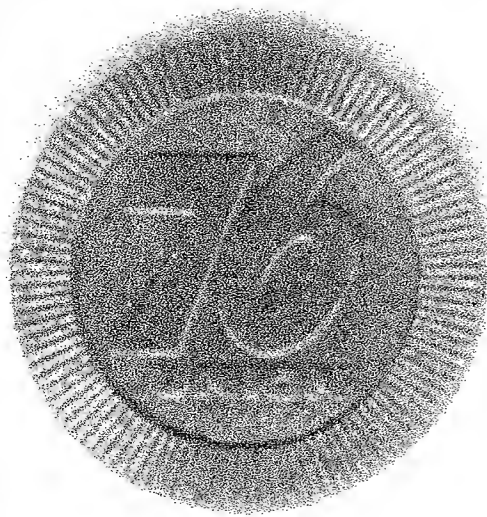
Nick also has sent me two sheets of xerox color reprints of several boxes and wrappers that are different from anything in the catalog or in previous Catalog Supplement Sheets. They are from Missouri and Arizona. Marc Duvall, our Editor, had previously sent me some xerox illustrations of some Oklahoma boxes. I don't want to keep putting out additional Supplement Sheets; rather, I want to revise the ones that you already have, so that the boxes and wrappers for a given state are on only one Supplement Sheet. So at the moment I'm working on revisions to include these "new find" boxes and wrappers. If you remem-

ber the article "Borders on Ingwersen Boxes" in *ATTS Newsletter 104*, you may find it interesting that some of these new find boxes have borders not listed in that article. So I'll have to revise that list for you, also.

Alabama

Harvey Thamm (Stafford, TX) recently sent me a copy of a two-page article in the Southeastern Token Society (SETS) June 1999 *SETS Newsletter*. The article includes background from the Alabama history section in our catalog, but also reports a political item. I'll include a reduced (62%) picture of the item here, but I've asked for permission to reprint the entire article for our Newsletter. The political item is a white card with orange lettering. It's about 4 inches on a side and has an Alabama tax token attached. It's sort of like the political item in Washington; see the round cardboard for C.C. Dill on catalog page 340. Eventually I'll provide the illustration in a Catalog Supplement Sheet, with the cardboard with token numbered as AL-R1.





Frank W. Sutera (R-457)

I'm enclosing a scan of a first cousin tax token that I recently acquired from eBay. The scans don't do justice to the actual token. This token has never been used. Pristine mint! The actual size and color is the small scan below the blowups. I lighten the blowups for detail clarity.

I don't know the history behind this token, but gas prices during this time was 21.4 cents per gallon. My guess was during the 50's.

MATERIAL: Plastic

DIAMETER: 38mm

COLOR: Dark blue

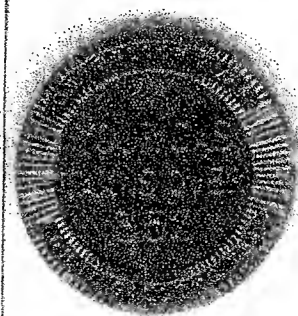
SIDE 1:

(embossed) 76 / UNION

SIDE 2:

(incuse) ON 1 GALLON 7½ ¢ / ON TEN GALLONS 75¢

(embossed) YOUR GAS / TAX IS OVER / 35%



FINANCIAL REPORT MARCH 1, 1999 - MAY 31, 1999

Balance 3/1/99	\$ 845.05	Income (4/1-4/30)	
		Dues & Donations	53.00
Expenses (3/1-3/31)	4.07		
		Balance 4/30/99	\$ 769.11
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues	52.00	Postage, etc.	7.11
Balance 3/31/99	\$ 892.98		
		Income (5/1-5/31)	
Expenses (4/1-4/30)		Dues & Donations	117.00
Newsletter	175.55		
postage, etc.	1.32	Balance 5/31/99	\$ 878.00

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape thanks to the donations of several members. With normal expenditures we should have no problem meeting expenses for the coming year.

DONATIONS: Donations this year are \$119 Thanks to Les Albright, Jim Majoros, Phillip G. Ryman, George Schwehk, Frank W. Sutera, and Russell Ward for there donations. All the donations are appreciated very much and help keep us from needing to raise the dues..

ORGANIZATIONAL REPORT March 1, 1999 — May 31, 1999

NEW MEMBERS: James E. Kenney,
Jeffrey J. Meyer, Phillip G. Ryman, Harold
Thomas, Joe. B. Witte

REINSTATEMENTS:

DROPS: John Barnes, J. Roger Bolz, Stuart
Hawkinson, Wayne Hohndorf, J. O.
Lampkin, Ronald Lynch, Sam Payne, James
Ramsey, Fred Robinson, Raymond Wile

MEMBERSHIP (May 31) 104

ATTS NEWSLETTER

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The American Tax Token Society
Marc J. Duvall, *Editor*; 1621 Bigelow
Ave N; Seattle, WA 98109

Membership is \$8 per calendar year or \$160 for Life Membership. Sends dues to the treasure:
Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

ATTS NEWSLETTER

Jul - sep 1999

106

HOW I BECAME INTERESTED IN SALES TAX TOKENS

Mike Strub, R-504

When I was a boy growing up in Port Angeles, Washington in the 1960s and '70s, I discovered sales tax tokens in a few very small coin collections that I purchased. I carefully studied their designs and compositions and decided to create a cataloging system. I named the five varieties I was aware of as "MS-1" through "MS-5" without knowing that anyone else out there might have already done it. These were later seen to correspond to Malehorn and Davenport's S1, S4, S5, S6 or 7 or 8 or 9 or 10 or 11, and S12. I actually found all the major die-struck and die-molded types. Until 1994 or so, when I saw a Numismatic News ad which I answered with an order for the M&D book, I did not know anything more. But when I got the book, it allowed me to get into the tokens of other states intelligently. I am proud to have collected half the state-authorized issues.

When I was 16 (20 years ago), I was invited to give a talk on coin collecting to the local Kiwanis club. My speech writing effort included looking up the enabling legislation for federal coinage, and I was surprised to learn that it included mention of the "mill" denomination -- one tenth of a cent. I hypothesized that, had there been deflation of the U.S. dollar, rather than inflation, over the succeeding years, the federal government might have found it within its legal authority to mint a mill coin. How fascinated I was to learn, over a decade later, that they really considered the idea in the early 1940s -- when confronted with the need illustrated by the 35 states that issued their own. The states have of course denied this, but to my mind, U.S. sales tax tokens are modern state coinage. And better yet, they feature exotic denominations which cannot be seen in the federal series. (My favorite is the Illinois 1 1/2 mill denomination.) This is what makes them a natural adjunct to U.S. coin collecting. After all, many collectors of modest means cannot go after the state coinage that pre-dated federal coinage, except to get a small group of AG and Fair pieces of the most common varieties. Certainly, anything like a complete collection would be out of reach. But not so with the tax tokens!

MORE ON OHIO CONSUMER HALVES -- PIATT HOARD II

Marc J. Duvall, L-426

In Newsletter 103 (Oct-Dec 1998) I ran an article based on information sent me by Nick Sapone (R-517) about a source of Ohio Consumer halves that he received from Dave Piatt (Rt. 52, Stout, Ohio 45684). As I warned therein I ordered a group from Mr. Piatt, and Nick ordered another group. Mr. Piatt also told me when he sent my order that he thought another of you might have ordered as well, but I have not heard from you so I cannot include your information in this update. Any comments you, or anyone else, care to make would be appreciated. If you want to remain anonymous, that is fine, or you can have as much credit as you want in the next issue of the Newsletter that I run an update in.

Below you will find what I have been able to make of what Nick and I received from Mr. Piatt in Ohio stamps. I asked Merlin for his comments, and he said he had sold all his Ohios, so I should ask the individual he sold them to. That individual wishes to remain anonymous, but did say (as did others) that it is very difficult (if not impossible) to measure perforations on halves. (I have found that it is no easy task even on complete stamps, or at least those that were torn away from the perforation/roulette in such a way as to leave that intact. One I have does not match any perforation/roulette exactly.) He informs me that in a perforation paper is removed while in a roulette no paper is removed. He also said that the cheap acid paper used changes color due to age, light, heat, water, etc. and that my guess that apparently different colors (like !, see below) were the result of low ink. He says there was little effort to use the same paper (i.e. watermark vs. non-watermark), and that the map watermark was not uniform so that it may be more trouble than it is worth to try to attribute all watermark sizes. His comments apply to my notes following the table. Everyone should feel free to comment on any part of this article, especially if they think an error has occurred.

The stamp designated "&" seems to be the best candidate for a new variety to be included in M&D updates. That implies that there are possibly other such varieties. Nick and I both have some doubts as to our attributions. So any comments anyone cares to make will be appreciated. The more information we share the more knowledgeable we become, and the more misinformation we can correct.

	Columbian	M	N	Merrick	M	N	Reserve	M	N
1ct.	85C		x	172	x		247		2
	157B	x	3	179		x			
				209	x	x	259	+	2
	C		x	222	x	3	259a	x	2
	F	!		235	x	x			
	191C	x		235a	x	2			
2ct.	158B		2	180	x	x	146	x	
	C		2	210	x	2	198	x	4

	F	x	223	x	x	248	2	x
	170C	@	236	x		260	+	x
			236a	2	2	260a	x	3
3ct.	159B	x x	181	#	3	199		3
	C	x	211	x	3	249	x	2
	F	x	224		2	261	+	x
	171B	x	237a	2	2	261a	x	x
6ct.	160C	x x	182		x	138		4
	F	x	213		8	200	x	
	194F	x	238	\$		250		5
9cts.	161C	x	214		5	139	x	3
	F	x	239	%		149	x	
						251	x	5
12ct.			215		x	140		6
			228}	^		150	*	
			240}	^		252	x	3
15ct.	163F	2	185	2		141		3
			216	&	4	151	2	
						253	x	2
30ct.			186	x	x	142	(3
			217	x	6	254	x	x
60ct.			218		3	143		12
			231	x		153	x	
\$1.50						154	x	
			188		x	256		x
\$3						145		x
			189		x	257		x
\$15			221		2			

"N" means Nick's list and "M" means Marc's. An "x" in the column means that the individual received an example from Mr. Piatt. A number means he received that number. A character is explained by one of the following notes. No entry indicates that no such stamp was received from Mr. Piatt. I have omitted the "S" from the numbers to save space. Nick ordered some more from Mr. Piatt after he had first written to me about them, and identified new pieces as including 158F, 222-4, & 249. As they are similar (or the same) as pieces I received about the same time, it seems likely that either both our attributions are correct or we are both making the same mistakes, as neither of us has seen what the other has. I sent a copy of Nick's preliminary list to Mr. Piatt with my order, with notes as to sub-varieties, etc. and received 67 stamps (he sent extra as he said some were in bad shape, although all were acceptable to me). He said the larger denominations were gone, and was surprised to find there was a \$15 one, much less that he had sent one to Nick. He also said that he had sent off all the larger denomination examples he had, which is why I do not have any examples from him. This would tend to support the conclusion that there are fewer of the larger denominations, which makes sense.

! 2 stamps, 1 with "weak" color, like the printer was low on ink
 @ insert is red, not green, as listed in M&D (error in book or new variety?), not possible it 158C as perforations match 170C. I suspect it is probably one of the few typos Merlin did not catch

in the book (given the number I have not caught in the few News-letters I have prepared, he is still way ahead of me in accuracy). As it is presently listed it is the only value that changes color in the similar series (and to a color that another value uses in the same series), it seems more likely that the color for the other value was accidentally listed in the book for it.

serial number closer to control letter than illustration in M&D
\$ 10.5 perforations, so not exact match with any M&D listing, but that given is closest. Nick said he had similar problem with some perforations.

% 1 with large map, 1 with small

^ 2 stamps, 1 on "tanner" paper than other, both large map, unable to determine with of two M&D numbers is correct, edge with perforation torn off both.

& perforated edge torn off, so this might be 229 or 241 as well as 216, however it is printed on paper without the map watermark that is a "dirty white." It almost looks bleached, but the printed colors are too bright for that to have happened after printing. This may well be a new variety.

+ the last series (which is half the height of the others) comes with variations in length: 1ct. 36 & 38 mm, 2ct. 37 & 38 mm, 3ct. 35, 37, & 37.5 mm, with the "a" subvarieties having the length of the shortest. As the perforations show on each half the difference in lengths is not the result of tearing. Also, I have a complete 1ct. receipt on which the consumer half measures 35mm. The 3ct. halves also have different ink shades: 35 darkest, 37 lightest. Nick reports his lengths as follows: 259: 35 & 39.5 mm; 259a: both 35mm; 260: 34mm; 260a: 3 @ 36.5mm; 261: 39mm; 261a: 36.5mm

* 2 stamps, 1 on "tanner" paper than other

(2 stamps, print colors more like 142, perforations like 152, 1 on blueish green paper the other on brown (tan)-green paper, both with small maps, perhaps 1 of each?

Note: Marc's 159B & C have "weak" color printing, and the purple is very pink, whereas his 159F has a bold color, and the purple is maroon (almost red). The red serial number on 159B is also bold, but that on 171B is weaker, although its general printing is like 159F. I do not know if that indicates different varieties, or if the printing of the serial numbers was done at a different time than the rest of the printing, allowing time for "fading," or if the printer kept printing until out of ink.

Nick also mentioned that he has determined map varieties that are reversed, inverted, sideways, or in combinations. I noticed the same thing. I do not know if that, or any of the other comments I have made are significant enough to be used for identifying stamps or if they are significant enough to be new (sub)varieties. I do think that one marked "&" is a new variety, similar to the higher denominations on the non-map paper that are listed for some of the series. "@" is a new variety, if it is not a typo in M&D. Nick also mentioned that his 250s are printed in several shades of blue ink, and that his 140s have 2 on dark green paper, and 4 on light.

Sales Tax Exhibit Wins First Place at Texas Numismatic Association Convention

"Change for a Penny; Sales Tax Tokens" has won First Place at the Texas Numismatic Association Convention held in Houston in July, 1999.

The presentation, encompassing seven cases and fifty characteristic items was formulated by Larry Warner, ATTS R-203, a member since the early 1970's. The show consisted of two hundred dealer tables, attendance of a few thousand for the three-day event, and fifty exhibitors. Among other exhibits was a striking presentation of Phillipine Leper Colony tokens.

The purpose of the exhibit was to acquaint the general numismatist as well as the public with the reason for sales tax tokens, the private and political entities which emitted them, the manufacturers, the variegated materials used in their making, the transition from the copper items of 1933 to the fiber and plastic examples of the War years, as well as the spectrum of colors and the artistic merit of some of the units, such as the early Arizona and New Mexico coppers.

"I think it was the colors that stopped them for a further look," said Warner, who began collecting sales tax tokens when he discovered an Alabama brass token in a junk box in Austin in 1964. "I was a student at the University of Texas at the time. I went to the library, found some articles about the tokens in the Numismatist, and have been chasing them ever since." He noted, "The entire spectrum of color, white, red, orange, yellow, green, blue, indigo, violet, and black, is available from the plastic sales tax tokens of the World War II years. Other collectors can use colors for background. We can use colored tokens!"

Warner's exhibit went from the Effingham, IL provisional of 1933 to the Missouri plastic discs discontinued thirty years or more later. "Rather than present a complete collection, as I might do for a group of ATTS collectors, I put on a general exhibit whose purpose was just to let people know why they had sales tax tokens in the first place and generally what the major varieties were." Although the exhibitors could not be in the area when the judges were reviewing the exhibits, Warner watched from afar and observed, "They stopped at the case with the colors. Then they started reading. Obviously, they liked it."

Warner's favorite token has personal overtones. As a student he worked in the campaign of Franklin Spears for Attorney General of Texas, Spears had just finished serving in the House of Representatives of Texas; in his 1960 campaign for

the House, Spears issued anti-sales-tax tokens. Warner later also served as a House member. He asked Spears for a token and was rewarded with a letter and a number of the aluminum 26mm discs. The Texas lawyer said he has plans to do a paper for ATTS elaborating on the extensive research already done by Malehorn and Davenport on the subject of Texas anti-tax tokens.

The hardest part of doing the exhibit was the editing, he said. Even with seven cases, you just can't show everything. There are lots of exhibits, people are often only casually interested in the exhibits anyway, and you have to catch their interest and then keep them there. The colors caught their eyes, the list of prices in 1933 may well have kept them. Most people find it hard to believe that bread was once a nickel and a pound of hamburger a dime. The strikingly beautiful design of the 5-mill AZ copper and the 5-mill NM counterpart are items that may well have held the viewers' attention.

Some of the judges and collectors were able to remember shortages, and were able to appreciate the need for substitutes for metal, such as fiber, pressboard, cardboard, and plastic.

"I think most people don't really understand either very big numbers or very small numbers" said Warner, "since they don't use mills or billions everyday, unless they're scientists or economists." One thing he had to do was to show why a mill token was needed. He said it would be like paying a dollar for something that cost fifteen cents if the 3% tax on 5 cents ($.03 \times .05 = .0015$) were collected by raising the price to the next penny (.0100). Thus the need for a token worth one and one-half mills (.0015) to pay the exact tax in Illinois in 1935.

Another example of tiny ciphers was the early denomination of $\frac{1}{4}\text{¢}$, which was not quite exactly the 3% tax on 8¢ ($.03 \times .08 = .0024$, not .0025). Well, the cpa's in the audience loved it.

The long-time ATTS member concluded his presentation with a reference to FDR's direction to the Secretary of the Treasury to proceed with mill and half-cent US coins, and the demise of that effort in a Congressional sub-committee. He noted that there were doubtless early essays or drawings of those proposed additions to the national coinage, and promised to try to find them. Can any of the members help?

Warner indicated he has revised his exhibit and intends to present it at the Chicago meeting of the ANA. "It'll be fun to go to Illinois, the state where sales tax tokens really began, to put this on. It'll be great. I'll bet there'll be old timers there who personally remember them!"

The foregoing article was supplied by Larry Warner, R-203.

PRICES REALIZED

LOT ITEM ESTIMATE PRICE
Jerry F. Schimmel Auction 39 (closing May 29, 1999):

164	AL-S18 & 19 EF & Unc	\$15	none
165	CA-L10A, 12A, 13A & B, 14A & B, 16, 17, 18, 19, White Log Tavern card & strip single, Warboys San Jose & Stockton 10 vertical pairs strip (some seperated) Unc	\$18	\$32
166	IL-L43A abt EF	10	8
167	IL-L45, O1cs7 unc	10	22
168	IL-L53 "	15	20
169	IL-74A	15	25
170	NM-S7 EF	10	none
171	NC-L5A unc	10	25
172	NC-L22 "	12	22
173	NC-L23 "	10	24
174	NC-L24 " sm. tear on rev.	10	24
175	NC-L27 " vertical tear	15	15
176	OH-L10 card punched with stamps attached	12	25
177	OH-L19 " unpunched no " "	12	10
178	OH-S1B " st. issued, unc	15	15
179	OH-S54 block of 2, printer's test, offset	5	4
180	OH-S76-84 8 dif. complete pairs, unc	15	16
181	OK-S7 F-VF	9	12
182	OK-S8 EF	8	12
183	OR-R1 unc	9	12
184	WA-L3,4,5,6 "	20	34
185	WA-L12A & B "	12	14
186	WA-L21 "	9	18
187	WA-L34,42,43 "	15	24
188	WA-L46,47 F & Unc	10	12
189	WA-L48 unc	8	22
190	WA-O21 "	20	25
191	WA-L70 "	25	32
192	WA-L73 "	25	25
193	WA-L78C "	25	25
194	WA-L81B "	25	25
195	WA-L102 "	20	none
196	WA-L103 "	20	"
197	MC-R3 dark F-VF	10	"
198	MC-O4 unc	15	10
199	55 IL & KY provisionals (metal) mostly EF-BU; 115 dif. st. issues + 10 personals F-unc; 30 ATTS Newsletters (1/89-9/97)	85	85

State Revenue Society auction #13 (closing about April 9, 1999):

275	OH 1941 sales tax C40 \$1.50 pair uncut, mint never hinged (MNH) VF	3	3*
276	same, C41 \$3 pair uncut, MNH VF	5	3.25*
277	" " error imperf, stub wrong side MNH VF 5		5.75*
279	OH 1934-54 (2) C3 .60 VF,used; M18 with stub .12 MNH VF	1.50	1.50*

continued p. 9

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Texas

Harvey Thamm (Stafford, TX) recently sent me xeroxes of a Senator Ralph M. Hall with a 1946D penny in the center. See TX-R6 on page 293 of the catalog for a picture of the token. The date of 1946D is a little earlier than the one in the catalog, which is 1952. Of course, Hall was running for the state senate and was elected in 1961. I personally would have thought that Hall would try to use exclusively new, shiny, 1961 pennies. But it looks more as though the pennies were probably just "as they came" from a roll of pennies that was being used as the source for the encased cents.

Alabama

Several months ago Harvey sent a copy of an article from the Southeastern Token Society (SETS) newsletter of June 1999, having to do with tokens in Alabama. It included some information and an illustration of a political issuance by Chauncey Sparks, plus a writeup about Alabama tax tokens. I commented on the Sparks issuance, and provided a reduced picture, in the last newsletter. I've now received permission from SETS to reprint the entire article. It will be included in a Newsletter.

Missouri

Nick Sapone (Wanchese, NC) reports that he has a Missouri box **O1** that has a misprint 50 instead of 500 on the lid. It also is missing a date like the rubberstamped date on the illustration in the catalog (page 157). However, it is known that the date on the illustration was applied by one of the owners of the box, rather than by the state of Missouri, so the missing date actually makes Nick's box more accurate than the catalog illustration.

Missouri

Richard Johnson (Carbondale, IL) provided a copy of a couple pages of "State of Missouri - Rules and Regulations Relating to the Emergency Revenue Act of 1935." The pages will be reproduced in the

Newsletter. Among other things there is a requirement for a "suitable placard" to be printed and posted in the place of business - an example was provided in an Appendix. Brackets were defined but specifically were not compulsory, and punchcards and coupon books were authorized to be issued by individual merchants, if the anticipated Federal one mill coin was not available. The State Auditor must have shortly thereafter found that the Federal coin(s) would not be issued and that state-issued tokens would not be contested by the Federal government; as far as we know, only the state's one mill and five mill cardboard tokens were the first items issued.

Several New Finds by Richard Johnson

Token Makers: Mr. Johnson reports that he ran across a pinback with a duck logo on the reverse, made by Green Duck. This was one of the companies that supplied tokens to Alabama. He did not add it to his collection, since it didn't say anything about sales tax.

Kentucky: Mr. Johnson also reports finding a new KY pinback. It comes from the same anti-tax campaign as gave rise to **KY-M1**, but has a different design and different colors. Also, on the reverse of it, as well on the reverse of an **M1** which he found, there are two union bugs. The upper bug is a Local No. 4 Chicago of the Amalgamated Lithographers of America. The lower bug is a union label with the seal of the union. This tells us the union local involved in making the pinbacks, but not the company that actually had the contract to make them, nor the sponsor who paid for their preparation, which was probably some organization fighting the sales tax. So they still will be Mavericks. (We need some research in KY newspapers of the period around 1935, or maybe 1934 or 1936, to find out what organization(s) may have been fighting the tax.) I'll make a Catalog Supplement Sheet (CSS) on this new KY find.

Ohio: There are several surprises. One of them is a couple pads of 100 sales tax receipts gummed at the left in green. He also has some receipts with the remnants of red gum on the left edge.

Probably there were many pads, of which almost none have been recovered. Another surprise is two boxes, one by Reserve and the other by Merrick, in which 10 pads of 100 each would fit, 5 pads on a side, presumably for sale in lots of 1000. There were undoubtedly many other boxes, but these are the only two that have been recovered, as far as I know. I'll develop CSS on these new Ohio finds, also.

Arizona: He also reports discovery of an AZ sales tax token which has been rounded so that the center is higher than the edges, with a button loop on the back. Nothing is known about who may have made it, when, how many, etc. It appears to be S5A; I've tried to get an acceptable picture of it for a Newsletter, but couldn't get one that was satisfactory.

It's sort of interesting to reflect on the off-beat uses people have found for sales tax tokens, aside from the AZ button above. We know they've been used for washers, BB gun targets, and other such. If you have back copies of the Newsletter, look at issue 52, January-March 1986, page 14. There's a Ripley's Believe It Or Not, provided by George W. Magee, Jr. (Bryn Mawr, PA) in which a young lady has made a costume out of sales tax tokens. Who knows what else the fertile human mind has come up with - earrings? Cuff links? A belt? A trivet? Glued together to form a slug in an attempt to cheat the phone system or a parking meter? You name it, someone probably tried it.

Newsletter Index

In July 1998 I prepared an Index of almost everything in all the Newsletters from 1971 (the first issue) through 1997 (issue 99). I have found it very useful in trying to find information that was previously published or that relates to some article I'm working

on. It's arranged primarily by states, although there are a few additional subjects such as "Federal Government" and "Personal Tokens." For each subject, the references are alphabetical. I didn't spend a lot of time proofreading it, so there probably are some humdingers here and there. The Index is 30½ pages in length. If you are interested, I can provide you a copy in plastic comb binding with cover for \$4.00, postpaid.

National Token Collectors Association (NATCA)

I don't know how many of you are collectors of tokens other than sales tax tokens, but if you are really "into" tokens, and you don't belong to NATCA, you may want to look into joining. There's a monthly publication that has quite a few mail bid sales by other collectors, plus several monthly columns by people whose names we know, including Mike Pfefferkorn. I'm not a collector of much of anything, but I find the publication useful in some of my cataloging projects, and the articles are very interesting. The dues have just been increased to \$30 per year. If you want more information, or want to join, write to Duane Feisel, P.O. Box 212, Shingleton, CA 96088, phone 1-530-547-3447.

Catalog Supplement Sheets (CSS)

We've been numbering these Sheets consecutively as they are issued. However, I prepare them well ahead of time (most of the time) and have been assigning tentative numbers just to keep track. I'm now up to 71, and the problem of keeping the numbers straight is more bother to me and the Editor than it is worth. As a result, you will get CSS that simply have a number. They won't necessarily be in consecutive order. That was one reason Newsletter 105 included a five-page listing of everything that had been issued.

continued from p.7

State Revenue Society auction #14 (closing about June 4, 1999):

109	OH 1939 sales tax C28A strip of 4 perfed but uncut, third stamp down with blob extra green ink, MNH VF	4	4.25*
111	OH 1941 same C34 uncut pair MNH VF	2.50	3.75*
112	same C39a " " " "	2.50	4.75*
113	" C63A blue serial # (unlisted) MNH VF	3	4.75*
115	" 1952 R108 MNH VF	1.50	1.50t

* winner would have paid more t tie

FINANCIAL REPORT
JUNE 1, 1999 - AUGUST 31, 1999

Balance 6/1/99	\$ 879.00	Income (7/1-7/31) Dues	24.00
Expenses (6/1-6/30) Postage, supplies	14.31	Balance 7/31/99	\$ 758.16
Income (3/1-3/31) Dues, publications	25.00	Expenses (8/1-8/31) Postage, etc.	1.32
Balance 6/30/99	\$ 889.69	Income (8/1-8/31) Dues	160.00
Expenses (7/1-7/31) Newsletter postage, etc.	150.69 4.84	Balance 8/31/99	\$ 916.84

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape thanks to the donations of several members. With normal expenditures we should have no problem meeting expenses for the coming year.

DONATIONS: Donations this year are \$119 Thanks to everyone that has made a donation. All the donations are appreciated very much and help keep us from needing to raise the dues..

ORGANIZATIONAL REPORT
June 1, 1999 — August 31, 1999

NEW MEMBERS: Brian G. Kestner,
David McCall, Max Schottler

REINSTATEMENTS: Wayne Hohndorf,
J.O. Lampkin

DROPS:

MEMBERSHIP (August 31) 109

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*, 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year or \$160 for Life Membership. Sends dues to the treasure:
Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.

MEMBERS - 1999

(8/31/99)

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115-2715

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 22170

Harold Don Allen, F-30, L-30 (1971)
6150 avenue Bietville
Brossard, Ontario J4Z 1W8 CANADA

Wilbur C. Armstrong, R-274 (1983)
300 Old Fort Street
Tulahoma, TN 37388

Donald R. Barci, R-382 (1986)
P.O. Box 7989
Fremont, CA 94537-7989

Mike Batkin, L-284 (1983)
P.O. Box 24
El Paso, TX 79940

David C. Benison, R-370 (1985)
#30177, 2905 N. Montana Ave.
Helena, MT 59601-0562

Frank Binder, R-506 (1996)
1143 12th Street
Laurel, MD 20707-3612

Richard A. Blylock, R-286 (1983)
437 East 3250 North
North Ogden, UT 84414-1617

Leo Bledsoe, R-57 (1971)
417 SW Stratford Road
Lee's Summit, MO 64081-2732

Pascall S. Brock, R-466 (1993)
169 Wildwood Lane
Lugoff, SC 29078-9252

Bruce G. Bryant, R-450 (1992)
70 MacCulloch Avenue
Morristown, NJ 07960-5232

Terry L. Capps, R-453 (1992)
#1203, 535 North Michigan Ave.
Chicago, IL 60611

N. F. Carlson, R-454 (1992)
2600 SE Ocean Blvd, Apt J1-11
Stuart, FL 34996-3474

Carl L. Cochran, R-238 (1977)
12 Pleasant Drive
Asheville, NC 28803-3320
clcochrane@Prodigy.net

George F. Conder, R-523 (1999)
P.O. Box 5334
Terre Haute, IN 47805
gfcorn@gfcanet

Keith Cope, R-275 (1983)
8365 Costello
Panorama, CA 91402-3722

Robert Danieleczyk, R-501 (1996)
6419 Pepper Court
Erie, PA 16505-2673

Tim Davenport, R-232, H-9 (1977)
5010 NW Shasta
Corvallis, OR 97330

David G. Doernberg, R-469 (1993)
2504 Mason Street
Silver Spring, MD 20902-5506

Marc J. Duval, L-426 (1989)
1621 Bigelow Ave. N
Seattle, WA 98109

Roy T. Eggert, L-356 (1984)
24821 Nickelsby Drive
Darmstadt, MD 20872

Joe M. Eber, L-92 (1971)
P.O. Box 1235
Greewood, MS 38935-1235

Tom Esker, R-446 (1992)
305 Northland
Danville, IL 61832

David N. Ferguson, R-332 (1983)
3405 Richmond Avenue
Staten Island, NY 10312

Gerald F. Fisher, L-455 (1992)
77 7th Avenue, Apt 16B
New York, NY 10011-6633

Michael R. Florer, R-409 (1987)
2636 Emmitsburg Rd., Box C-1
Getysburg, PA 17325

Ocie E. Ford, R-507 (1996)
505 Melure Avenue
Opelika, AL 36801

Harold Ford, R-497 (1995)
P.O. Box 871009
Stone Mountain, GA 30087-0026

Robert Frye, R-521 (1998)
216 S. Downey Ave.
Independence, MO 64056-1731
taxiokan@microlink.net

Ellen B. Gates, R-325 (1990)
1128 Walkup Street
Carbondale, IL 62901

David D. Gladfelter, R-281 (1983)
228 Winding Way
Moorestown, NJ 08057-2632

Clarence E. Gleam, R-317 (1983)
P.O. Box 63
Fork, MD 21051

Kenneth L. Hallenbeck, F-51 (1971)
711 North Nevada Avenue
Colorado Springs, CO 80903-1007

Richard W. Hallenman, L-193 (1973)
708 Huntwood Lane
Kirkwood, MO 63122

Ralph L. Hamishleger, R-464 (1993)
RR #2, Box 94
Mill Hall, PA 17751

Jay A. Harris, R-312 (1983)
7105 Midton Drive
Painesville, OH 44077

Rich Hartzog, R-163 (1972)
P.O. Box 4143
Rockford, IL 61110-0643

Billy Hatch, R-468 (1993)
1809 South Wallace
Enid, OK 73703-8006

Edward W. Herman, R-502 (1996)
P.O. Box 8723
Mobile, AL 36689-0723

Patrick D. Hogan, L-198 (1974)
2129 Taylor Drive
Iowa City, IA 52240-7052

Wayne Hohndorf, R-268 (1983)
5312 117th Ct, #9
Omaha, NE 6816

Tom Holfield, L-327 (1983)
P.O. Box 713
Alderson, WV 24910-0713

James H. Hothel, L-167 (1973)
133 East Columbus Street
Nelsonville, OH 45764

Lawrence S. Hopper, L-150 (1972)
356 East Desert Inn Road, #109
Las Vegas, NV 89109

George Hosek, R-372 (1986)
7411 Idleale Lane
Omaha, NE 68112-2805

Hermann Ivester, R-495 (1994)
5 Leslie Circle
Little Rock, AR 72205

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728

Richard M. Johnson, F-38, L-38 (1971)
1004 North Bridge
Carbondale, IL 62901

James E. Kearney, R-524 (1999)
436 Colfax Rd.
Havertown, PA 19083-1315

Brian G. Kestner, L-531 (1999)
218 Taylor Boulevard
Millbrae, CA 94030-2455

Steven A. Koczan, R-448 (1994)
1303 Vitalia Street
Santa Fe, NM 87505-3223

Richard Lane, R-103 (1971)
5868 Salakamm Way
Bellingham, WA 98226-9518

Ronald Lang, R-187 (1973)
8345 South Moody
Oak Lawn, IL 60459-2521

J.O. Lampkin, R-481 (1994)
66 Orchard Beach Rd.
North East, PA 16428

Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401

Jeffrey H. Lipsky, R-513 (1997)
8224 Rosewood Ln.
Prairie Village, KS 66208

Charles M. Luce, Jr., R-460 (1991)
1393 Kananan Drive
San Diego, CA 92154-3732

George W. Magee, Jr., H-1 (1971)
74 Pasture Lane, #231
Byrn Mawr, PA 19010

Jim Majors, R-435 (1990)
65 16th Street
Toms River, NJ 08753

Martin K. Matelom, L-279, H-10 (1983)
6837 Murray Lane
Annandale, VA 22003

Robert A. Mason, R-98 (1971)
1506 Finckle Avenue
Utica, NY 13502

David McCall, R-529 (1999)
1567 CR 263
Gainesville, TX 76240-7830

Scott A. McClung, R-519, (1998)
8381-H Montgomery Run Rd.
Ellicott City, MD 21043

Jeffery L. McFarland, R-126 (1971)
P.O. Box 193
Mer Rouge, LA 71261-0193

Donald H. Mead, R-503 (1996)
2507 Glen Oaks Circle
Wichita, KS 67216-2216

Scott P. Mitchell, R-294 (1983)
P.O. Box 1006
New Hyde Park, NY 11040

Edwin J. Morrow, R-329 (1983)
2603 51st Street
Des Moines, IA 50310

Ted Mullies, R-489 (1994)
410 South Forest
El Dorado Springs, MO 64744

Jeffrey J. Meyer, R-527 (1999)
P.O. Box 786
Buda, TX 78610

George Nell, Jr., R-476 (1994)
846 Lakeside Drive
Bartlett, IL 69103-4718

John Ostendorf, R-518 (1998)
108 Myrtle Ave.
Waxahatchie, TX 75165

Leonard D. Otterson, R-366 (1985)
1318 9th Ave. S
Fargo, ND 58103-2506

Mike Patton, R-514 (1977)
P.O. Box 1365
Ocean Shores, WA 98569

Thomas A. Pennock, R-424 (1988)
322 North Hancock Avenue
Colorado Springs, CO 80903-3137

John W. Pereira, R-200 (1974)
P.O. Box 1060
Jackson, CA 95642

Michael G. Pfeiffer, F-2-L-2 (1971)
P.O. Box 2829, Maryville Garden Station
St. Louis, MO 63111-0029

Jeff Quinn, R-373 (1986)
15107 Sweetgum Circle
Wichita, KS 67230-7600

Carmen J. Reece, R-510 (1997)
P.O. Box 63
Harrison, NY 10528

Fred W. Robinson, R-273 (1983)
131 Fifth Street NE, Apt. #611
Canton, OH 44702-1208

Lewis G. Roberts, R-520 (1998)
RR 2, Box 463
Cave City, AR 72521-9201

Phillip G. Ryman, R-526 (1999)
839 Park Circle
Harrisonburg, VA 22802

Nick Sapone, R-517 (1998)
P.O. Box 33
Wandless, NC 27981

Jerry F. Schimmel, F-3-H-7 (1971)
P.O. Box 40888
San Francisco, CA 94140

Max Schottler, R-530 (1999)
132 Oniges St. SW
Grants Rapids, MI 49507-2455
MASCH@WEBTV.NET

George W. Schwark, R-313 (1983)
177 Merriam Hill Road
Mason, NH 03048-4607

John J. Scroggin, L-488 (1994)
P.O. Box 71721
Marietta, GA 30007

Thomas A. Sevens, R-408 (1987)
2813 SW Osborn Rd.
Topeda, KS 66614-2437

Brian A. Smith, R-376 (1986)
Rt. 1, 229 Verdant Lane
Jefferson City, MO 65109

Kenneth T. Stewart, R-509 (1997)
5482 Bunker Hill Road
Mifflord, OH 45150-9610

Michael C. Strub, R-504 (1996)
3630 Brookdale Lane
Watford, MI 48328-3516
promdium@aol.com

Frank W. Suleta, R-457 (1992)
5 Spencer Path
St. Peters, MO 63376-2559

John M. Sutor, R-249 (1978)
P.O. Box 725
Galesburg, IL 61402-0725

Harvey L. Thamm, R-414 (1987)
P.O. Box 163
Stafford, TX, 77497-0163

Donald P. Thannen, R-451 (1992)
309 Kenyon Drive
Springfield, IL 62704

Harold Thomas, R-525 (1999)
806 E. Jersey Rd.
Lehigh Acres, FL 33936

Edward B. Tupper, R-245 (1977)
6241 34th Avenue NE
Seattle, WA 98115-7310

James A. Ubell, R-522 (1998)
2893 E. Rd.
Loxahatchee, FL 33470

George Van Trump, Jr., L-169 (1973)
P.O. Box 26170
Lakeview, CO 80226-0170

John Vrhancic, R-428 (1990)
722 Coolidge Avenue
Kalamazoo, MI 49006

James H. Ward, R-467 (1993)
709 Loop Road
Hendersonville, NC 28792-6643

Russell E. Ward, R-492 (1994)
2029 44th Avenue
Greely, CO 80634

Larry Warner, R-203 (1974)
2945 Jacaranda
Hartlingen, TX 78550-8658

Michael J. Wenda, R-362 (1984)
1028 Huckleley Boulevard
Alpena, MI 49707-4806

Al White, Jr., L-220 (1976)
26 West 021 Parkside Road
Naperville, IL 60540

Tim L. White, L-392 (1987)
P.O. Box 91
Rocky Face, GA 30740

Joe B. White, R-528 (1999)
2032 Sierra Dr.
Lewisville, TX 75077

Tom Woolbridge, R-298 (1983)
4 Medical Park Circle
Tupelo, MS 38801

Pentius D. Wright, R-269 (1983)
P.O. Box 724
Gulf Shores, AL 36547-0724

Howard J. Wunderlich, R-3358 (1984)
308 Parkwood Street
Ronkonkoma, NY 11779

ADVERTISEMENTS

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

COLLECTOR NEEDS: IL metal provisionals -- Mercer Co. (L61A), Moline (L62A, 63Ac, 63Bb, 63Bc), Rock Island (L68AB, 88Ba, 88Bd, 88Db). Also all paper & cardboard issues. Indicate grade & price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704

WANTED: Your classified ad. Each member is entitled to a free ad. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with new ads (so far not a problem).

NEW ATTS member would like to trade for or buy IL provisionals. Have to trade IL-21 Effingham (as new) ship one for one. Limited. Also need: bi-metal, saloon, and ferry tokens. Please offer. George Conder, PO Box 5334, Terre Haute, IN 47805, e-mail: gfc@egte.net



ATTS NEWSLETTER

OCT - DEC 1999

107

EDITORS COMMENTS

Your editor is (once again) late in getting out the Newsletter. He cannot blame the WTO riots, although they did make things lively around here for awhile (and the fallout is still coming down). He cannot blame the terrorists, he cannot even blame Y2K, at least not the main problem. However, he had his own Y2K problem about two weeks before Christmas when an auto of that year hit him in a crosswalk. He has been informed that he performed some amazing acrobatic feats as he bounced over the hood. His glasses landed some 20 feet away and were bent, but he suffered no broken bones, but is still stiff and sore even today. As it still is difficult for him to climb stairs (although not as much as it had been), and his computer, etc. is in his basement, nothing was done on the Newsletter. The painkillers making him drowsy did not help. As he will live you can all relax in that none of you have to become editor now (although if the driver had been going faster...). He would recommend against anyone having a similar experience and hopes you all had better holidays.

For the benefit of new members, we do not really have elections as generally no one wants to run, so those in office are stuck. If someone out there desires to hold office please let us know and we can have an election.

Speaking of elections, Larry Warner (R-203) sent word he is running for judge in the 404th District Court of Texas, election on March 14. Best of luck. He also sent a copy of the text of his display (see article in #106). As it is about the length of three Newsletters it will probably not be reproduced in full.

The editor has been informed that the Pacific Northwest Coin, Currency & Bullion Show will be held in the Tacoma Dome (at Exit 133 of I-5 in Tacoma, WA) April 7-9, 2000. Hours: Friday 4-9 p.m., Saturday 10a.m.-6p.m., Sunday 10a.m.-3p.m. There will be 150 booths. For details contact Pretty Panda Publishing, Inc., PO Box 39366, Tacoma, WA 98439-0366; phone (253) 582-3146; fax (253) 589-3363; e-mail VCBCMAG@aol.com.

NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

Ohio Tax Receipts

Frank Binder (Laurel, MD) recently reported several Ohio materials which have come into his possession. Among them is another box, the third one reported; his is accompanied by a pack of tax receipts with serial numbers that fall within the rubberstamped serial numbers on the box. (These will be on a Catalog Supplement Sheet.) There are also several stapled packs, which will be an article in the Newsletter, giving specific examples of the comments at the top of page 221 in the catalog. There is a dispenser; it is the type illustrated in Catalog Supplement Sheet 20-2, but it has all the original tax receipts included. There are some of the "pairs" without division between the receipts; they are probably from printer's stock which was sold to dealers and collectors, who cut them into pairs, triplets, and "tens," for sale.

Simplicity Tax Token

Nick Sapone (Wanchese, NC) has called attention to an error in the catalog. On page 357 is an illustration and on page 358 is the description of the Simplicity Tax token. The diameter is given as 26.5 mm. This is incorrect. Nick's token is 23 mm. in diameter. I finally dug out my specimen from stowage and find that mine is 23 mm. also. My suspicion is that I carried over the size from Pfefferkorn and Schimmel and from the Dunham token on the previous page. I'll prepare a Catalog Supplement Sheet to get this information into everyone's hands.

Backtracking

If you're a member of the National Token Collectors Association (NATCA), you've seen the historical articles that appear almost every month in *Talkin' Tokens*. They provide extensive historical information related to some tokens. For example, the

article in the November 1999 issue was about the Fort Worth (Texas) Stockyards, which arose from a couple saloon tokens on which the Stockyards were identified. Generally we know the history of a state's sales tax tokens, although there's occasionally some bits of information that are missing. You can read a summary of the history in the writeup at the beginning of each chapter of the catalog.

I had occasion the other day to recall another aspect of the matter that I had been neglecting. I tend to think of it as "the history of the object we are talking about." What reminded me of it was a new find recently reported by a member, and I got to wondering where it has been all the years since it was issued. I call it "backtracking." If the new find surfaced in an auction, who put it into the auction? Where did he or she get it to start with? If it came from another collector, same question - where did he or she get it? And where did that source get it? And so on backward up the time line.

Of course, backtracking isn't always possible and sometimes comes to a halt partway, but even then we may have unearthed a little bit of additional information. It can go the other way, too - we know about some sales tax tokens (patterns, for example) that existed but we don't know where they disappeared to. Look at Missouri and Washington in the catalog for some tokens for which there is only partial history. Look under Illinois for a token (Herrin) for which we are still trying to complete the history. Look at old issues of the Newsletter where I ask who made the New Mexico aluminum and copper tokens - it was probably Osborne, but no one has ever gone to an available file of old New Mexico newspapers and found an article that says so. Therefore the catalog says the manufacturer was unknown.

MISSOURI RULES AND REGULATIONS

(Provided by Richard Johnson, L-38)

(1935)

In any event the merchant is required to collect the equivalent of one per cent in tax and at the end of the month must file his report and remit the tax on a one per cent basis.

(b) In the event that coins in one mill denomination are not available by the effective date of this Act and whereas, the State Auditor has been notified by the Secretary of Treasury of the United States, that it is the conclusion of that Department "that it would be unlawful for any agency other than the Federal Government to issue pieces or tokens to make change in connection with sales taxes."

Now, therefore, pending the issuance of one mill coins, the Auditor hereby authorizes each merchant to work out a method for use in his place of business of receipting the customer for any excess tax paid, and suggests the use of one of the following plans:

PLAN 1: The merchant may issue a card showing excess tax payment as follows:

1	10	10	10	10	1c	2
					Tax	
1	Sales	(Name of Merchant)			Payment	2
	Tax				Ticket	
1						2
1					This ticket entitles bearer to buy one dol-	2
					lar's worth of merchandise without paying	
1					further tax at any place of business of the above	2
					merchant in Missouri.	
1						2

By the use of this system the merchant will, by the use of a punch, cancel the amount of tax due him on the card and the customer will retain the card for further use only at that merchant's place of business until the total amount represented on the card is cancelled, or punched.

PLAN 2: The merchant may issue a coupon book showing excess payment of the tax at that merchant's place of business, and the customer may use his coupon book for further tax payment only at that merchant's place of business.

But in any event the merchant is required to collect the equivalent of one per cent in tax and at the end of the month must file his report and remit the tax on a one per cent basis.

I have been asked by several members if there was a way to show membership status on the mailing label. I have tried to do that beginning with this newsletters label.

If you are a Life Member or an Honorary Member there is an "L" or an "H" on the right side of your mailing label. If you pay your dues annually, then there is a date, ie. '99, on the right side of your mailing label. This date shows through what year your dues are paid.

I hope that this will be helpful. If you have any questions or comments, please let me know.

Carl Cochrane, Sect.-Treas.

P.S. If there is a "99" on your label, that means that your dues are due now.

METHOD OF COLLECTING TAX

Article 15.

(a). Section 6 of the Act provides that "for the purpose of more efficiently securing the payment of and accounting for the tax imposed by the Act, the State Auditor shall make, promulgate and enforce reasonable Rules and Regulations for the administration and enforcement of the provisions of this Act."

Whereas a bill has been introduced in Congress to authorize the coinage of money in a denomination having the value of one mill, to be used where the tax amounts to a fractional part of one cent, and whereas coins of less than one mill value are not now available;

Now, therefore, for the purpose of more efficiently collecting the tax so that where impracticable to collect the exact amount of the tax, the equivalent thereof may be collected, the State Auditor suggests the use of the following bracket by all merchants.

However, it must be understood that the Auditor is only suggesting the use of this bracket and does not compel the merchant to use it.

Sales 1c to	14c—1 mill tax.	Sales 55c to	64c—6 mill tax.
Sales 15c to	24c—2 mill tax.	Sales 65c to	74c—7 mill tax.
Sales 25c to	34c—3 mill tax.	Sales 75c to	84c—8 mill tax.
Sales 35c to	44c—4 mill tax.	Sales 85c to	94c—9 mill tax.
Sales 45c to	54c—5 mill tax.	Sales 95c to	1.04c—1 cent tax.

OHIO: STAPLED PACKS

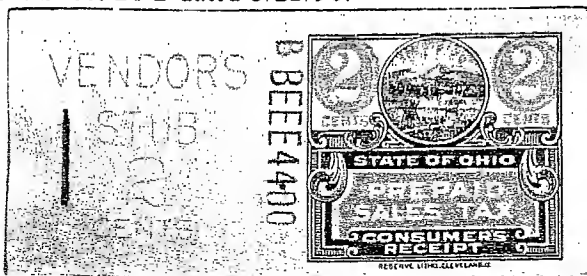
Frank Binder R-506
(with New Finds Editor Merlin K. Malehorn H-10)

In the catalog on page 221 there is this comment:

"The best information available at this time (1997) is that stapling of the packs may have started with the Columbian bicolor issues. In general, it appears that Columbian, Reserve, and Merrick stapled the three lowest value packs, although Columbian did staple some of the higher values in some series."

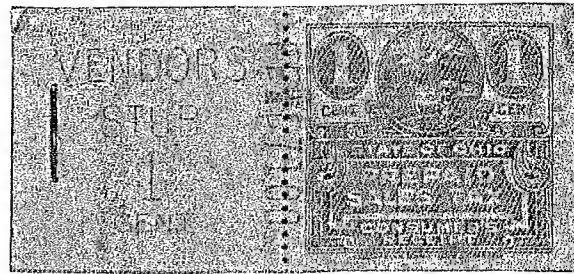
As far as we know, there has been no effort to make this statement more specific; that is, to list the Ohio tax receipts for which we know there are stapled "packs" or "pads." Our intent is to identify some of them. We are aware that there are many other packs of tax receipts that are not stapled; our interest for the moment is to follow up on the comment in the catalog about stapled packs.

Frank has recently come into possession of several stapled packs, as well as a couple that are not stapled but have paper wrappers. Here are their pictures and catalog numbers. With the exception of a couple noted below, Frank found these in a dispenser that he got from Kiko Auctions, Canton, Ohio. The dispenser is the stairstep Toledo Sales Tax Dispenser distributed by the National Cash Register Company, Dayton, Ohio. It was illustrated in Catalog Supplement Sheet 20-2 dated 3/22/96.



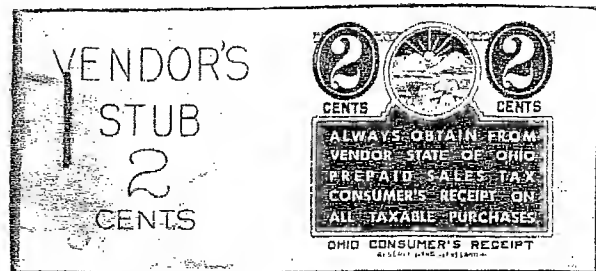
S74 (Reserve)

The hyphen roul perforations in the packs are among the many that were not completely punched, so it is difficult to count them. S74 was issued in the 1939-1942 series, which is the earliest for Reserve printing of this design. This may be S117, which was issued in the 1944-1947 series. Undoubtedly there are other stapled packs in these series.



S85 (Columbian)

S85 is a Columbian from the 1940-1944 series. It is an early bicolor, but not the earliest. Frank's stapled packs include S85Aa (S85 with a black serial number and a dark green or blackish inset color), several S85C (S85 with a green serial number), and S85E (S85 with a purple serial number). Undoubtedly there were other stapled packs.



S248 (Reserve)

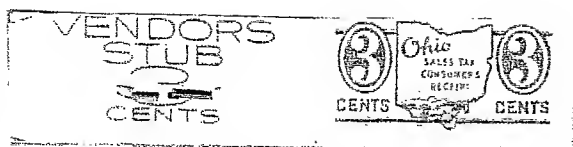
This is part of the 1959-1960 series, which was the last series before the "half-size" final series. Undoubtedly there are other packs in this series, at least the 1 cent and 3 cent, that were stapled. Frank found these in Salem, Ohio.



S259 (Reserve)



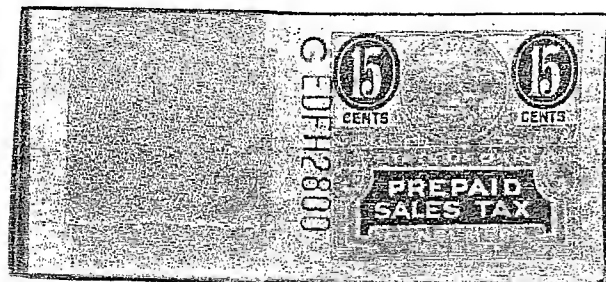
S260 (Reserve)



S261 (Reserve)

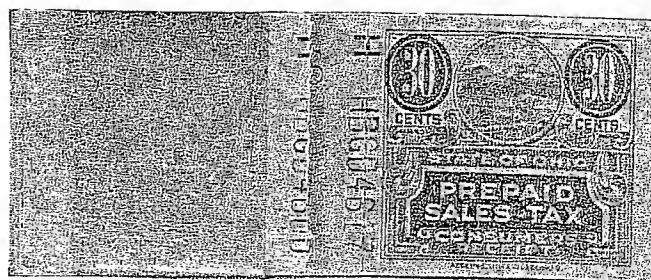
The three "half-size" packs are the final series, issued 1960-1961. Frank found the 3 cents receipt in a Baltimore flea market.

There are also two packs that are not stapled but have what appears to be the original wrappers on the packs.



S79 (Reserve)

S79 is part of the 1939-1942 series.



S80 (Reserve)

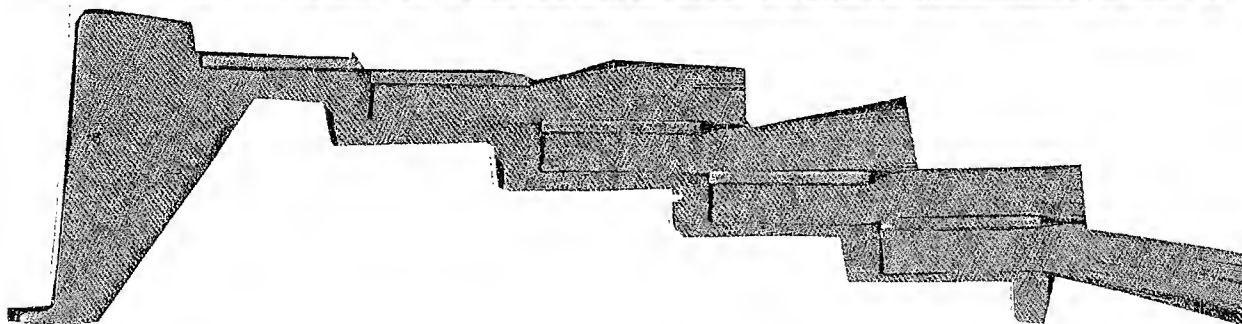
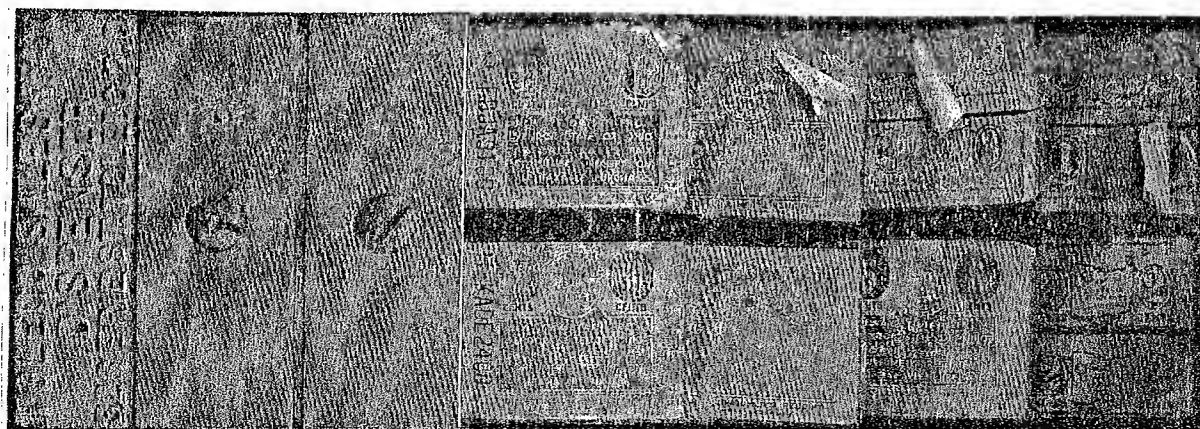
S80 is also part of the 1939-1942 series.

Frank also has several packs that are "loose;" that is, they don't have any staple or wrapper to hold them together. We've not listed them because there are known to be many of these, and it is quite likely that all the packs that weren't stapled or wrapped were "loose," even though a lot of the packs may have long since been lost because they were loose.

What other stapled packs are there? If you are a collector of Ohio tax receipts, we invite you to let us know what you have. Perhaps we can eventually come up with a reasonably complete list of all the stapled packs that are known.

These are pictures of the "stairstep" dispenser for Ohio sales tax receipts. It is the Toledo Sales Tax Dispenser distributed by the National Cash Register

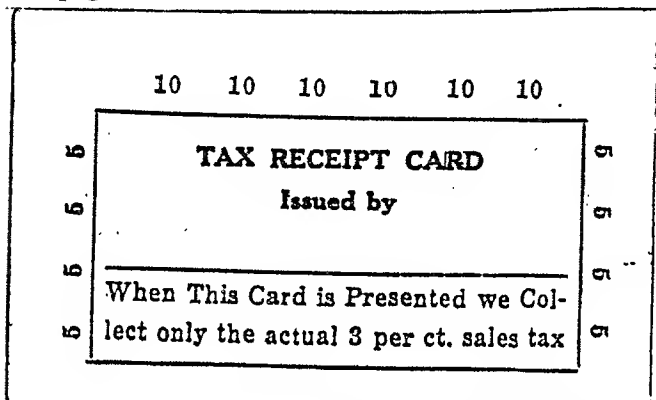
Company, Dayton, Ohio. The pictures are 2/3 actual size.



IS IT A TAX "TOKEN"?

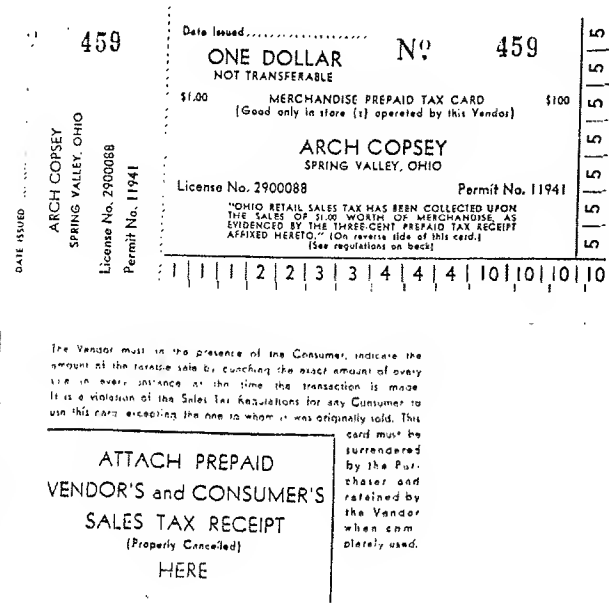
New Finds Editor Merlin K. Malehorn L-279

In late 1996, Wayne Hohndorf (Omaha, NE) sent me a picture of a "Tax Receipt Card" which appears to be similar to the Ohio sales tax punchcards. Here is a picture. The reverse is blank. The card is 94 x 58 mm.; I have reduced it by 10% to fit better on the page.

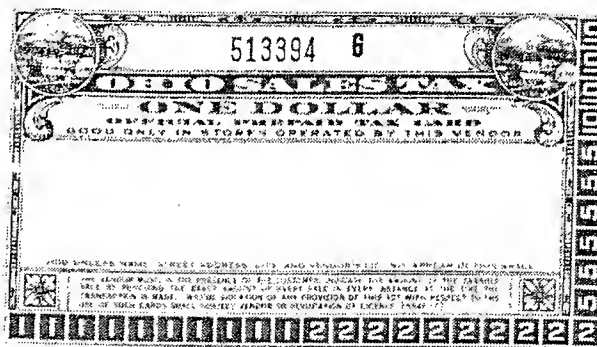


Since 1996, no further information has been developed. We don't know who issued them, when, where, and so on. The question is "Is it a sales tax 'token'?"

First, let's refresh our memory about the Ohio sales tax punchcards. Here is one of the locally-issued punchcards, unused. When Arch Copsey sold one to a customer, the customer paid \$1.00 for the card and 3¢ for the sales tax, a total of \$1.03. The state sales tax consumer's receipt for 3¢ was stapled or pasted in the space on the reverse. These cards are 139 x 65 mm.; I have reduced this picture by 40% to fit on the page.



Same deal with the state-issued punchcards like the one pictured below. The vender bought the cards from the state for 3¢ each; he recovered the 3¢ when he sold the card for \$1.03. At that time the tax receipt was attached to or pasted on the reverse, and the customer could then make \$1.00 worth of small purchases in the store or stores. To make any more small purchases, the customer had to buy another card or, if he/she paid cash, also pay the 3% sales tax on each purchase. These punchcards were 100 x 60 mm.; the illustrations have been reduced by 15% to fit on the page.



REVENUES FROM THE OHIO SALES TAX DURING 1936 WILL BE USED AS FOLLOWS:-		
FOR SCHOOLS	\$24,748,500	43.00%
" LOCAL GOVERNMENT	18,499,000	30.00%
" POOR RELIEF	10,000,000	18.18%
" VENDORS' AND TREASURERS' DISCOUNTS	1,925,000	3.50%
" ADMINISTRATION	1,827,500	3.32%
ESTIMATED COLLECTION	\$58,000,000	100.00%



Now let's go back to the "Tax Receipt Card" which started all this discussion. Although we don't know for sure just how it was to be used, there is no evidence that a sales tax of 3% had to be paid at the time the card was purchased. Instead, it looks as though every time the customer presented the card to be punched for a small purchase, the 3% sales tax had to be paid on the amount of the purchase that was to be punched out. Of course, a 3% sales tax on a 5¢ purchase wouldn't make much sense, so it seems more likely that a customer would gather together all the small purchases he wished to make and would present the card and pay the tax at that time. Or there may have been some sort of bracket system that didn't charge sales tax on "really small" purchases. That doesn't seem too likely; a customer could make a lot of small purchases, one by one, and avoid paying any

sales tax, which of course would stick the vendor with paying the sales tax on his total sales even if he hadn't collected anything from customers. If the tax wasn't paid every time the card was used, there's the possibility that the customer would use up the punchcard for small purchases and then simply walk out of the store without paying the tax, so it seems unlikely that the vendor would have allowed the card to be present-

ed for punching without charging for the tax, also. So, is this Tax Receipt Card a sales tax "token" similar to the Ohio punchcards? In my opinion, it is not. No sales tax was collected at the time the card was purchased. All it does is warn the customer that he/she will have to pay sales tax on purchases when the punchcard is presented. Of course, if you get your hands on one, you're free to collect it.

PRICES REALIZED

LOT	ITEM	ESTIMATE	PRICE
State Revenue Society auction #15 (closing about Sept. 17, 1999):			
197	OH 1939 sales tax C29c, pair imperf between with stubs, mint neverhinged (MNH) VF-XF	3	3.25*
198	OH 1939 sales tax C30 6ct, pair imperf between with stubs, MNH VF	3	1.75*
199	1941 sales tax C35 9ct pair imperf between with stubs, MNH VF-XF	3	1.75*
200	OH 1941 sales tax C36 12ct with stubs, MNH F, error red color shifted to left	5	2.50
202	OH 1952 sales tax R102 types 3ct with vertical safety & all black design on plain green paper (5) & 3ct green small map on plain green paper (2) both with stubs, MNH	3.50	2.75*
203	OH 1954 sales tax M13h 2ct with stubs, MNH	2	1.25*

* winner would have paid more t tie

These sales results are interesting because all sales tax lots were sold and most appear to have had more than one bidder. It appears that there is more interest in them now than in the recent past.

ADVERTISEMENTS

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FINANCIAL REPORT
SEPTEMBER 1, 1999 - NOVEMBER 30, 1999

Balance 9/1/99	\$ 916.84	Income (10/1-10/31)	
		Dues	4.00 *
Expenses (9/1-9/30)		Balance 10/31/99	\$ 247.89
Postage, supplies	2.64		
Trans. to savings	500.00	Expenses (11/1-11/30)	
Income (9/1-9/30)		Postage, etc.	2.53
Dues, publications	4.00 *	Income (11/1-11/30)	
Balance 9/30/99	\$ 418.20	Dues	40.00
Expenses (10/1-10/31)		Balance 11/30/99	\$ 285.36
Newsletter	173.76		
postage, etc.	0.55		

*paid n ins allments

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape thanks to the donations of several members. With normal expenditures we should have no problem meeting expenses for the remainder of the year.

DONATIONS: Donations this year are \$119 Thanks to everyone that has made a donation. All the donations are appreciated very much and help keep us from needing to raise the dues..

ORGANIZATIONAL REPORT

September 1, 1999—November 30, 1999

NEW MEMBERS: Ken Branscomb, Jim Calvert, James Drenon, Jerry Martin, Thomas E. Pike

REINSTATEMENTS:

DROPS:

MEMBERSHIP (November 30) 114

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*, 1621 Bigelow Ave N

Seattle, WA 98109

Membership is \$8 per calendar year or \$160 for Life Membership. Send dues to the treasure: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.
